



COMPREHENSIVE EFFICIENCY STUDY

FOR THE
TOWNSHIP OF TOMS RIVER

APRIL 19, 2021

GOVERNMENT
STRATEGY
GROUP

Innovating the Business of Government

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INDEX

[click headings to go to sections]

I. INTRODUCTION	1
Background	1
Methodology	2
II. GENERAL GOVERNMENT & ADMINISTRATION	4
Overview & Structure	4
Financial Review	6
Local Public Agencies	23
Redevelopment	24
Shared Services & Privatization	26
Insurance Coverages	30
Health & Welfare Benefits	36
Tax Appeals	43
Law	45
Procurement	47
III. TECHNOLOGY & WORKFLOW	48
Information Technology	48
Police and Emergency Services	52
Emergency Services	55
Township Administrator	56
Personnel Division	56
Division of Construction Services	58
Municipal Clerk's Office	60

Court Administration	61
Finance Department	62
Purchasing Division	64
Division of Human Services:	64
Tax Collector	65
Recreation Department	66
Department of Public Works	66
Records Management	67
Office of Tax Assessor	68
Township Website	68
IV. OPERATIONS & DEPARTMENTS	71
Public Works	71
Emergency Medical Services (EMS)	80
Health and Human Services	87
Community Development	91
Police Department	97
Municipal Court	111
Recreation	116
Toms River, NJ Parks and Recreation Facilities	117
Records Management	125
V. COMPARABLES	126
VI. APPENDIX	132
EXHIBIT 1 – Key Performance Indicators	132
EXHIBIT 2 – Leaf Program	134
EXHIBIT 3 – Roster of Interviews and Meetings	135

EXHIBIT 4 – Toms River Organizational Chart

136

EXHIBIT 5 – Project Team

137

I. INTRODUCTION

Background

Committed to operating municipal government as effectively and efficiently as possible, the Mayor and Council of Toms River commissioned this study to develop recommendations to aid them in achieving this objective. As a result, the Township now has this report to serve as a blueprint for annual savings of hundreds of thousands of dollars and millions over several years. Many areas of this report indicate efficiencies that can reduce personnel costs and other expenses.

Like so many municipalities throughout New Jersey, the Township of Toms River has been, and continues to be, severely impacted financially and operationally by the 2020 worldwide pandemic, which caused widespread outbreaks of infectious disease as well as economic disruptions of calamitous proportions. However, Toms River also suffered devastating impacts, with continuing after-effects, of 2012's Superstorm Sandy. This monstrous storm caused more than \$2.25 billion in property damage in Toms River, which was reportedly the largest amount of damage in any municipality in New Jersey. More than 20% of the housing stock in the community – 10,500+ homes – suffered damage of some kind caused by the storm. Adverse impacts to tax revenues and the Township's tax ratable base are felt to this day, as well as stresses to all aspects of the budget and operations.

Prior to Sandy, Toms River had been a relatively stable community and the political makeup of its government was also largely stable. Up until 2006, what is now named Toms River was officially named the Township of Dover. As a result of a 2006 referendum, Dover changed its name to Toms River, taking the name of the largest unincorporated community within the Township. From 2008 until 2020, Thomas Kelaher served as the Mayor of Toms River, establishing twelve years of management continuity, which is especially relevant since the municipality operates under the Faulkner Act Mayor-Council form of government, commonly known as the strong mayor form of government. His successor – Maurice Hill, Jr. – took office on January 1 of 2020.

Toms River's Municipal Council consists of seven members – three at-large and four elected to represent each of the municipality's four wards.

The result of the 2019 municipal elections is that Toms River is now served by a mix of new and veteran elected officials. These officials have come together to seek ways of improving local government operations – to make their local government operate as effectively and efficiently as possible in service to the residents and stakeholders of the community. Recognizing, as all good organizations do, that periodically reviewing all operations, especially when faced with new and difficult challenges, is important, Township officials have authorized and embarked on this study.

With a population of 90,000+, Toms River is the eighth largest municipality in New Jersey. The municipal budget is \$134,618,732 and there are 500+ full-time employees in addition to hundreds of part-time and seasonal employees working for the Township.

Toms River is the county seat of Ocean County, New Jersey. Ocean County government is a substantial, full-service county operation, meaning that there are an extensive number of County offices and facilities located in downtown Toms River. These include County departments, the County court system, the election board and other boards, the County library system, the County prosecutor, the County sheriff, and the County correctional facility (“jail”). With nearly 2,000 employees coming to these facilities every day and hundreds more to conduct business, this gives the community of Toms River a vibrancy not enjoyed by other municipalities.

Toms River also benefits from extensive commercial activity, although current pandemic conditions have significantly diminished that. It is home to the Ocean County Mall and several extensive commercial corridors located on major highways/roadways. Reimagining the mall and other commerce in the community for post-pandemic conditions will be an important challenge for the community in order to help ensure future economic stability and growth.

Toms River is highly regarded as a relatively safe community, with low crime rates compared to national statistics. It is highly diverse in its natural characteristics and housing stock. It consists of mainland geography as well as barrier island and riverfront sections. While homes in the barrier island section can easily reach \$1 million in value – several million if oceanfront – the mainland has both high-end areas and more modest neighborhoods. Median home value in 2017 was reported to be \$284,800, meaning half the houses in the community were worth less.

Methodology

To ascertain facts, evaluate same, and draw conclusions, numerous relevant parties were interviewed comprehensively, including department and division managers and staff, elected officials and other Township officials. Attached in the Appendix is a listing of the interviews conducted, with most individuals interviewed on multiple occasions. All available relevant reports and documentation – such as budgets, working forms and reports, current financial and procedural records, backup paperwork and data, third-party studies and reports – were obtained, inspected, and analyzed. At times, conflicting information was obtained in interviews or otherwise uncovered and extra time devoted to resolving such instances.

A team of more than a dozen experienced experts in the management of municipal government plus subject experts were employed in this effort to assist Toms River. A full listing of the team members is attached in the Appendix. Government Strategy Group (GSG) received input on redevelopment and other sections of this study from Archer & Greiner, P.C. Archer also serves as Special Redevelopment Counsel to the Township of Toms River. Archer’s participation in this study was fully disclosed by

GSG to the Township prior to the firm commencing any contributions to the report. Archer also directly advised the Township Administrator of this role during an initial meeting.

Every effort has been made to ensure the accuracy of this report. Where appropriate, sources have been noted: information for comparables with other municipalities has come from the towns themselves. The cooperation and input of sources are gratefully acknowledged. This report also utilizes respected information sources from the public domain, such as from Rutgers University New Jersey Data Book, the City-Data.com website, the State of New Jersey, and the FBI, especially for general information. Additionally, this report uses information, statistics, and data as self-reported by departments, divisions, offices, and agencies of the Township. While no one can completely guarantee the type of information in reports of this nature, Government Strategy Group believes all the information presented to be accurate and reliable.

As a disclaimer, nothing contained in this report should be construed as having legal expertise or as legal advice. Such expertise or advice should only be obtained from a licensed attorney with the appropriate knowledge and background.

II. GENERAL GOVERNMENT & ADMINISTRATION

Overview & Structure

The Township of Toms River is organized under New Jersey’s Optional Municipal Charter Law, also known as the Faulkner Act, with the Mayor/Council form of government as its chosen structure. This form of government is commonly referred to as the “strong Mayor/weak Council” form of government, with the Mayor serving as the Chief Executive Officer and the Council exercising legislative and budget approval duties. This form of government is generally considered one of the best forms for facilitating effective management of a municipality, especially for larger municipalities like Toms River. Government Strategy Group would not recommend making any change to the form of government in Toms River, something that has been recommended for other municipalities.

Over the years, various departments and offices of the Township were sometimes structured to accommodate personnel issues, rather than sticking strictly to functional issues. This led to some atypical arrangements of functions for a municipal government. More recently the Township has embarked on efforts to streamline and better organize its departments and offices for effectiveness and clarity. A remaining issue that is out of the mainstream for management of municipal government in New Jersey (as well as other states) is that there remains a Division of Parks and Buildings & Grounds that is separate and distinct from the Department of Public Works (DPW) and not under the jurisdiction of the DPW. As detailed in the Operations section of this report, it is recommended that the Township continue its restructuring by putting the Division of Parks and Buildings & Grounds under the jurisdiction of DPW.

Another issue that arose in this review is that the referencing of Township organizational units has become imprecise over the years, with units often being referred to as “departments” regardless of whether they were in fact departments or not. Although not a major problem, this can create confusion in communications and workflow, especially for the public and for “customers” of Township business. Organizational units should be referred to by proper nomenclature – departments, divisions, and offices – to facilitate communications and workflow.

As part of its efforts to clarify and streamline the organizational structure, the Township administration very recently produced a new organizational chart (attached hereto in the Appendix) identifying the Mayor and Business Administrator as senior management overseeing seven major departments, with divisions and offices also identified. This effort should be continued and enhanced going forward, including correctly referring to people by their proper positions – for example, “division heads” are not “department heads.”

Aside from the financial challenges it faces, the major public policy issue the Township is dealing with is land use and development. Allegations of discrimination and restriction of religious freedom have been leveled against the Township and Township officials related to efforts and proposals to

amend and develop land use controls. The Township must be guided by legal advice in dealing with this issue.

Another policy issue of concern to the Township is the level of support it provides to the Board of Education. This issue is addressed in the Shared Services section of this report.

Administration – Day-to-day management of the Township is assigned to the position of Business Administrator. In addition to oversight of all departments and divisions, the Administrator manages an authorized staff of fifteen in the Department of Administration, organized with separate Divisions of Personnel, Information Technology, and Purchasing. Additionally, as of the time of this report, there was an opening in the position of Assistant Business Administrator. In a municipality as large as Toms River and with its complexity of services and its interrelationships with numerous other entities, it is entirely appropriate for the Business Administrator to be assisted by a full-time Assistant Administrator. Span-of-control fully justifies this, as does potential for cost savings.

Collective Bargaining – The Township has collective bargaining agreements with eight bargaining units. Government Strategy Group reviewed the agreements for consistency with accepted norms and finds that all of the agreements are consistent with “industry norms” for local and county governments in New Jersey. GSG noted that the Township has budgeted \$150,000 for labor negotiations.

Conclusions/Recommendations

- GSG recommends that the Township consider, as future budgets may permit, recruiting a full-time Assistant Business Administrator to complement the services of the Administrator. It is recommended that the profile for this position should be someone with a solid background in the negotiation of municipal labor contracts and in public purchasing in New Jersey. Given the size of Toms River and its compensation levels, the Township should be able to recruit a highly qualified person, including candidates with experience as Administrators in smaller communities and candidates with credentials in addition to appropriate college degrees, such as the CPM (Certified Public Manager) and QPA (Qualified Purchasing Agent) designations. Working under the Business Administrator to perform designated work and special assignments, such a professional can help the Business Administrator achieve even more cost savings for the Township.
- GSG recommends that the persons representing the Township in the negotiation of collective bargaining agreements (CBAs) should be the Business Administrator and/or Assistant Business Administrator and the appropriate department head, division head, or supervisor. All of the Toms River CBAs are mature agreements, the provisions of which have been reviewed many times by experienced Township counsel; there is no need to have an attorney present in labor negotiations. Rather, near or at the end of the process, counsel for the Township should review what has been conditionally agreed to and provide feedback and then prepare or review any final document. This recommendation alone could easily save the

Township \$100,000 of the budget appropriation. (Note: the Township should always adhere to two basic tenets of labor negotiations – 1) nothing is agreed to until everything is agreed to; and 2) nothing agreed to at the bargaining table is final until approved by the Mayor and Council. This should always be stated at the opening of all negotiations.)

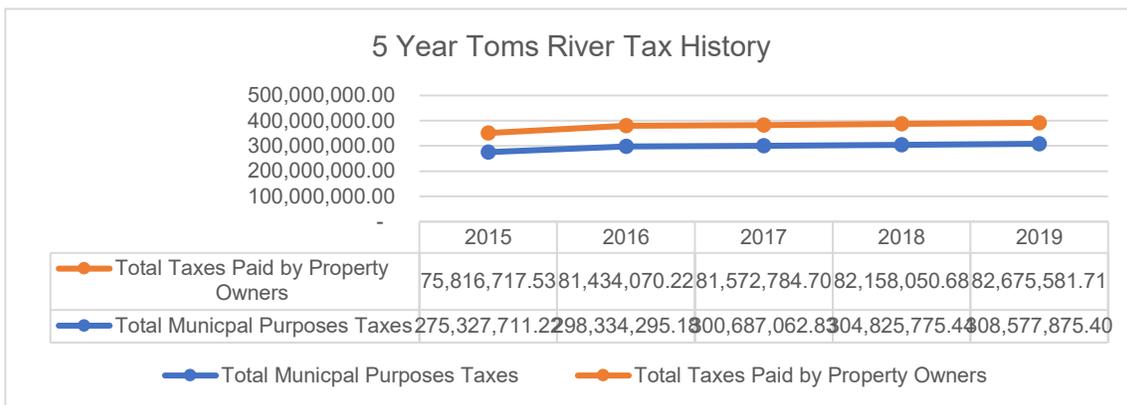
- All Township agreements should, as applicable, include a phrase prohibiting the pyramiding of overtime. Pyramiding occurs when hours already paid at overtime rates for daily overtime obligations are then also mistakenly counted towards weekly overtime.

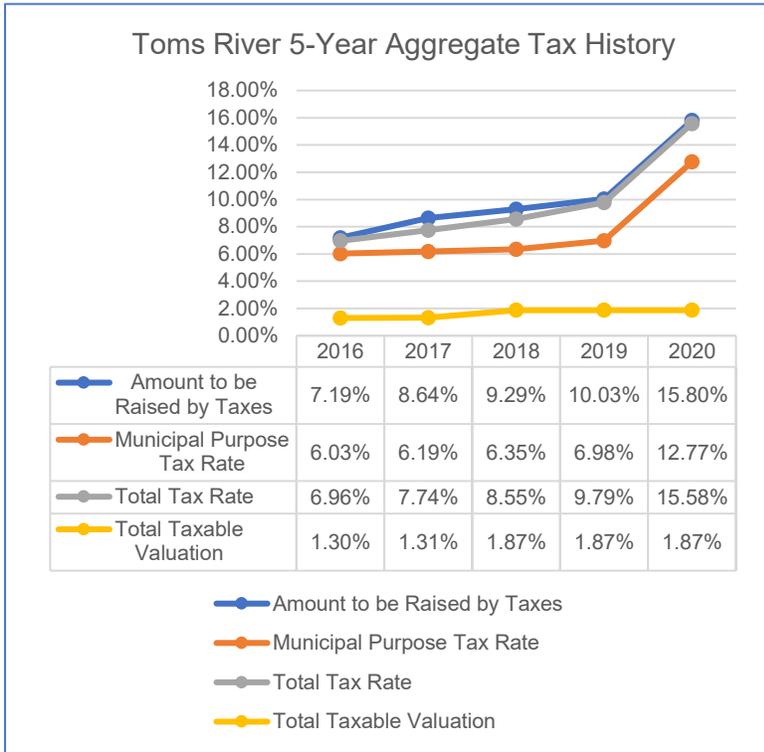
Financial Review

For its review of Toms River finances, Government Strategy Group first provides an overview using key performance indicators, followed by how the Township measures up against what are considered best practices in municipal government.

Taxes

In the state of New Jersey, there are numerous factors that impact a property owner’s tax burden. The total tax rate includes all taxing agencies, but is driven primarily by school taxes, county taxes and the local municipal purposes tax. For Toms River, both the municipal and all taxing entities figures increased from \$75.8 million and \$275.3 million to \$82.7 million and \$308.6 million respectively from 2015 to 2020. As can be seen in the chart below, the rate of increase for municipal taxes mimics the rate of increase for taxes overall.





Looking deeper into the data, the aggregate Amount to be Raised by Taxes increased 15.8% over the 5-year period or an approximate average of 3.2% per year. However, the Municipal Purposes Tax Rate, (the rate that will raise the Amount to be Raised by Taxes) only increased 12.8% over that period or 2.5% annually in the aggregate.

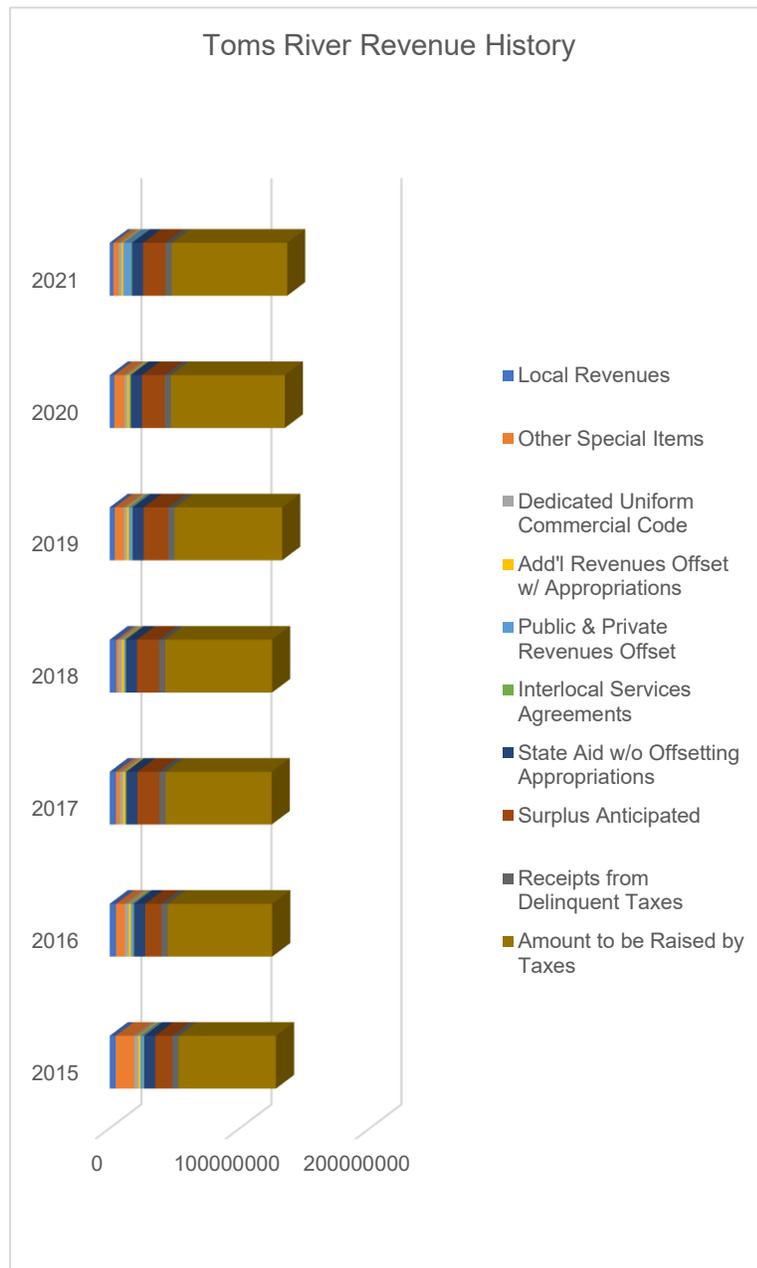
This difference in escalation rates can be explained by the increase in the Total Taxable Valuation over the 5-year period, reducing the impact of the tax increases on the residential property owner.

At the same time, while the Municipal Purposes Tax Rate was increasing 2.5% annually, the Total Tax Rate increased at an average rate of 3.1% for the same 5-year period, despite the increase in ratables. This can be explained by the fact that the other taxing entities during that period increased their tax levies at a higher rate than Toms River's, \$5 million higher overall.

Revenue History



Over the last 5 years, as can be seen on the chart below, Toms River municipal revenues, with the exception of some fluctuations in Other Special Items, have remained stable, with taxes accounting



for most increases.

In 2015, Other Special Items accounted for \$14.3 million in revenue, decreasing to \$6.8 million in 2016.

2017 saw a further decline to \$2.9 million, and to \$1.7 million in 2018, only go up to \$6.7 million in 2019.

Other Special Items rebounded back to \$7.5 million on 2020, only to once again retract to 4.0 million in 2021.

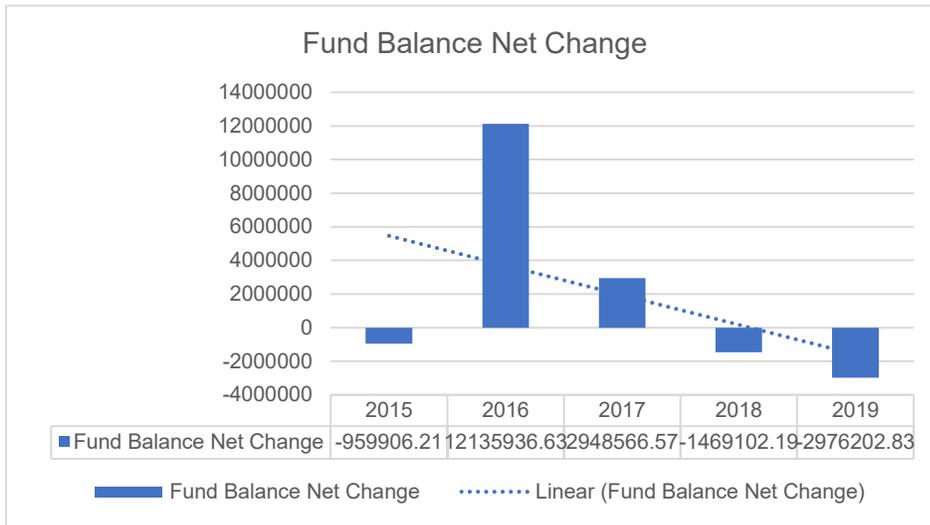
Unfortunately, there is really nothing remarkably significant about this instability since the nature of Other Special Items is that they are often non-renewable sources of income and therefore do have a tendency to move up and down over time, adding a budgetary challenge to the goal of providing stable revenues to keep a stable tax rate.

Fund Balance

The *fund balance* in any given fund is essentially what is left over after the fund's assets have been used to meet its liabilities. In entities using General Accepted Accounting

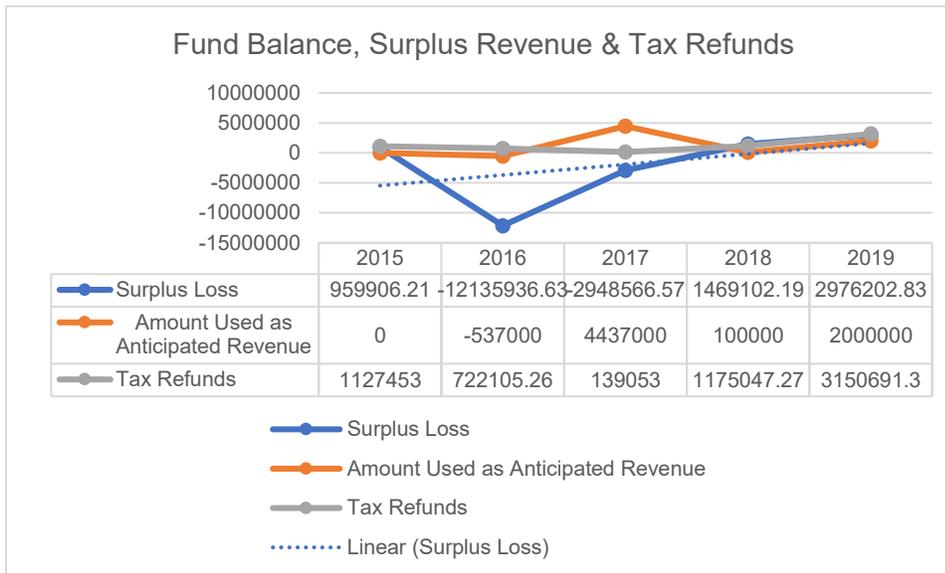
Principles (GAAP), such as the Board of Education in New Jersey and municipalities in most other states, it represents resources that can be used for any purpose of the *fund* they are reported in. However, in New Jersey, municipalities are mandated by the State to use a Modified Accrual Basis Accounting, where income can only be counted if cash is received and expenditures are accounted for on an accrual basis or when the obligation is made, not paid. Additionally, in order to spend

surplus, it must be anticipated in the Budget and is not available for uses over and above the amounts authorized in the budget.



In New Jersey, Fund Balance and Surplus are often used interchangeably; that is not always the case in other accounting protocols. However, for the purposes of this report, consider them the same. While Surplus Anticipated has remained stable, those numbers are not the relevant metric for

rating performance for fund balance. A healthy Fund Balance comes from consistency in operations.



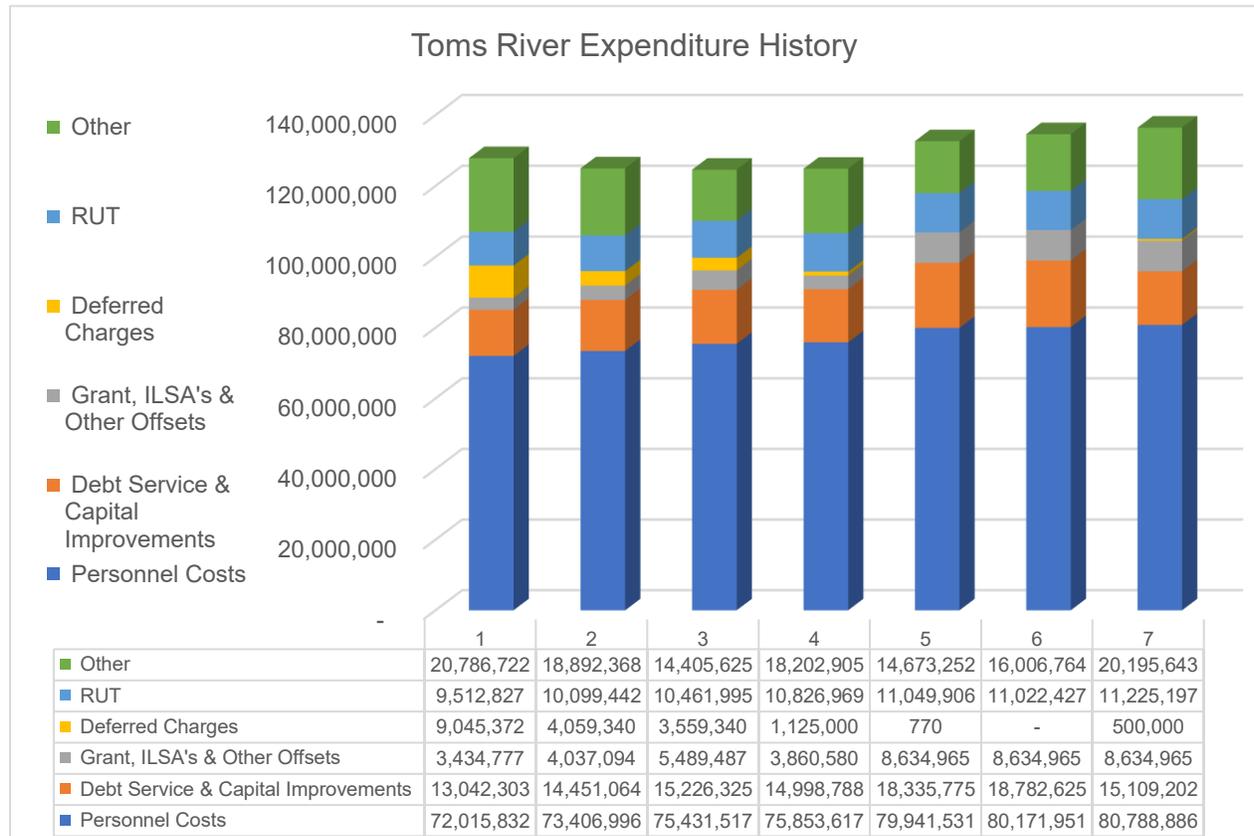
That consistency, or lack thereof, is found in the operations ability to replenish surplus utilized in the current year budget. As seen above, 3 of the last 5 years have seen an erosion of surplus and not insignificantly; approximately minus \$1 million in 2015, minus \$1.5 million in 2018 and minus \$3.0

million in 2019. 2016 and 2017 saved Fund Balance with a gain in surplus of 12.1 million and \$3.0 million respectively during those years. When the focus is recast to look at Surplus loss against the amount used as anticipated revenue and Tax refunds, it becomes clear that the Fund Balance erosion is being driven by Tax Refunds, as their trajectory is almost identical.

Looking at the trend line, left unchanged, tax appeals could continue to grow and take a big bite out of surplus and the \$3.7 million in the Reserve for Tax Appeals in a relatively short time. As of 1/1/2020, Toms River had 145 Tax Court Appeals pending, which is not an insignificant amount.

Expenditure History

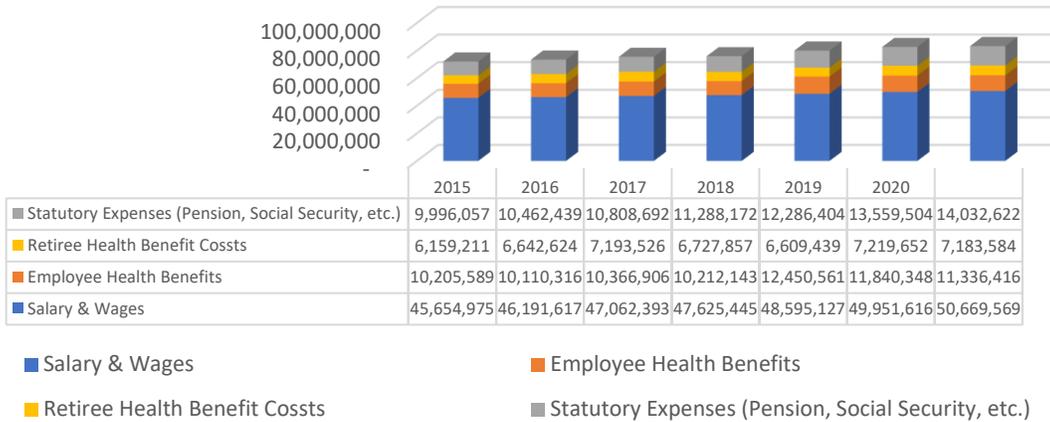
Over the last 5 years, as can be seen on the chart below, Tom River’s expenditure increases have been driven by, as expected, personnel and debt service. All other expenses remained relatively flat. The overall increases in expenditures over the last 6 years have risen just 1.1%, from \$124.9 million to \$136.5 million. Personnel costs rose an average of 2.0% over the same period from \$72.0 million to \$80.8 million. Debt Service has increased from \$13.0 million to \$15.1 or 2.6%.



Personnel Costs

The chart below outlines the cost of personnel to the taxpayers of Toms River. At first glance there seems nothing unusual here, an escalation of a little over 2.0% annually over 6 years, slightly high in a 2 % CAP environment (which is explained later), but not alarming. Statutory expenses are, as indicated, fixed cost based on actions taken over the last 10 years. While not unimportant to future costs, it has no direct impact on 2021 evaluations of personnel costs in 2021.

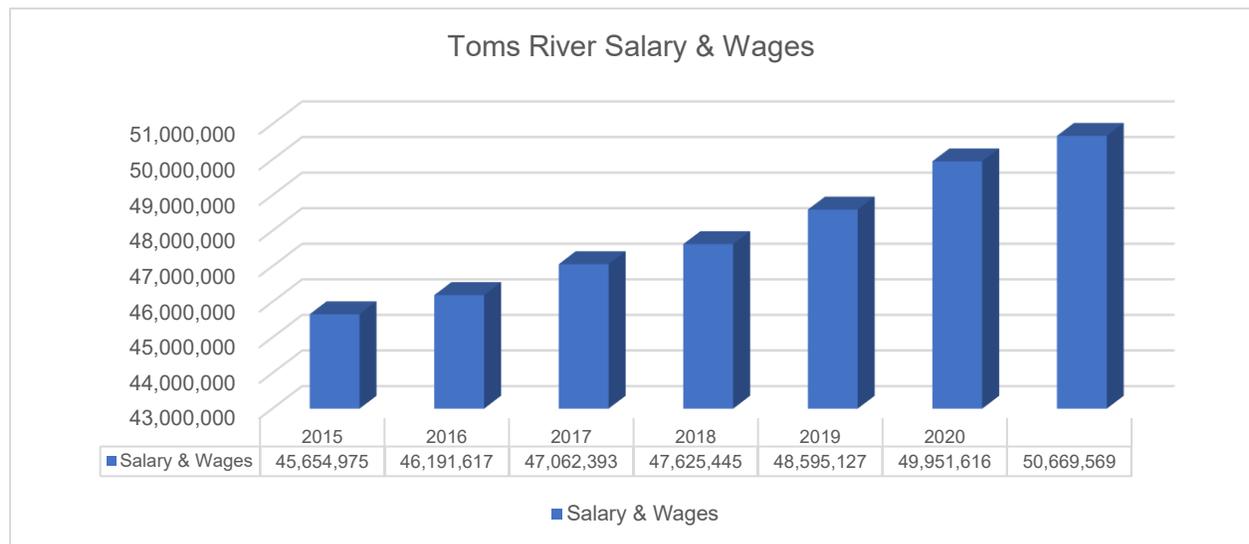
Toms River Personnel Costs



Salaries and Wages have increased \$5.0 million over 6 years from \$45.6 million to \$50.6 million or an average of 1.8% annually. Statutory expenses, mostly fixed costs, have escalated from \$10 million to \$14 million in 6 years as well, or 6.6% annually. Employee Health Benefit costs have moved upwards an average of 1.1% from \$10.2 million to \$11.3 million. Lastly, Retiree Health Benefits have risen from \$6.2 million to \$7.2 million or 2.7% annually.

Salaries & Wages

In order for Salaries and Wages to meet the demands of the 2% Levy CAP, it is imperative to understand how a 2% increase in taxes impacts the municipal budget. Because municipal real estate taxes generally, on average, reflect about 2/3rds of a municipality’s revenue, a 2% increase in taxes only covers about a 1.3% increase in expenses.



So, unless there are miscellaneous revenues that escalate every year, 2% above the previous year, like personnel costs do, a 2% increase in taxes will never cover a 2% increase in salary & wages. Therefore, while it is widely believed that the target for collective bargaining is 2% per year, it actually should be 1.33%. Toms River is very close to the averages with taxes representing 65% of its budget. This means that its target salary & wage increase should be 1.3% or lower.

Over the last 6 years, Toms River has produced a very respectable 1.8% annual escalation in S&W, albeit a half a percentage point over the optimum rate. This is causing an increased structural imbalance of approximately \$250,000 annually, each and every year (\$250k in 2015, \$500k in 2016, \$750k in 2017 and so on) that must be made up by other budgetary savings/service reductions, the erosion of fund balance or additional taxpayer funding through taxes.

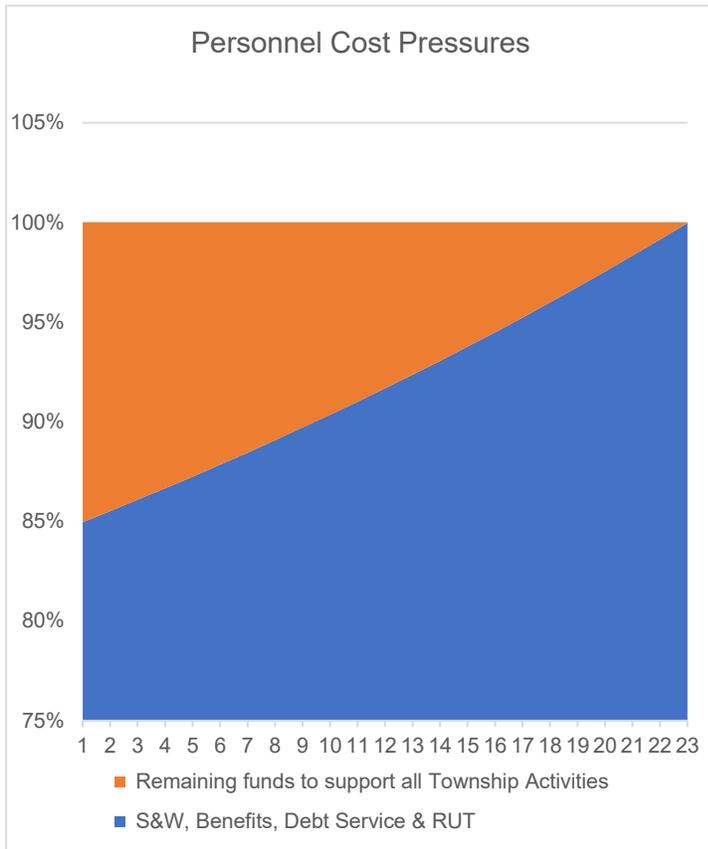
Conclusions/Recommendations

- The Township should, as much as possible, educate its bargaining units and employees as to the structural financial imbalance caused by salary increases and should continue its efforts to hold the line on those increases.

[Health Benefits](#)

Health Benefits for Employees and Retirees continue to burden the municipal budget, with no end in sight. Currently, the cost of health benefits is escalating at a rate of 2.52% annually in excess of the overall increases experienced by all other Toms River budget lines.





This escalated cost of health benefits, if not properly addressed, will ultimately smother the Township's ability to fund all other programmatic expenses.

As can be seen from the chart to the left, projecting the future costs of current personnel and the unavoidable cost for debt service and the reserve for uncollected taxes (which represents about 85% of the 2020 budget) will result in squeezing out the remaining 15% of the Toms River budget in a little over 20 years.

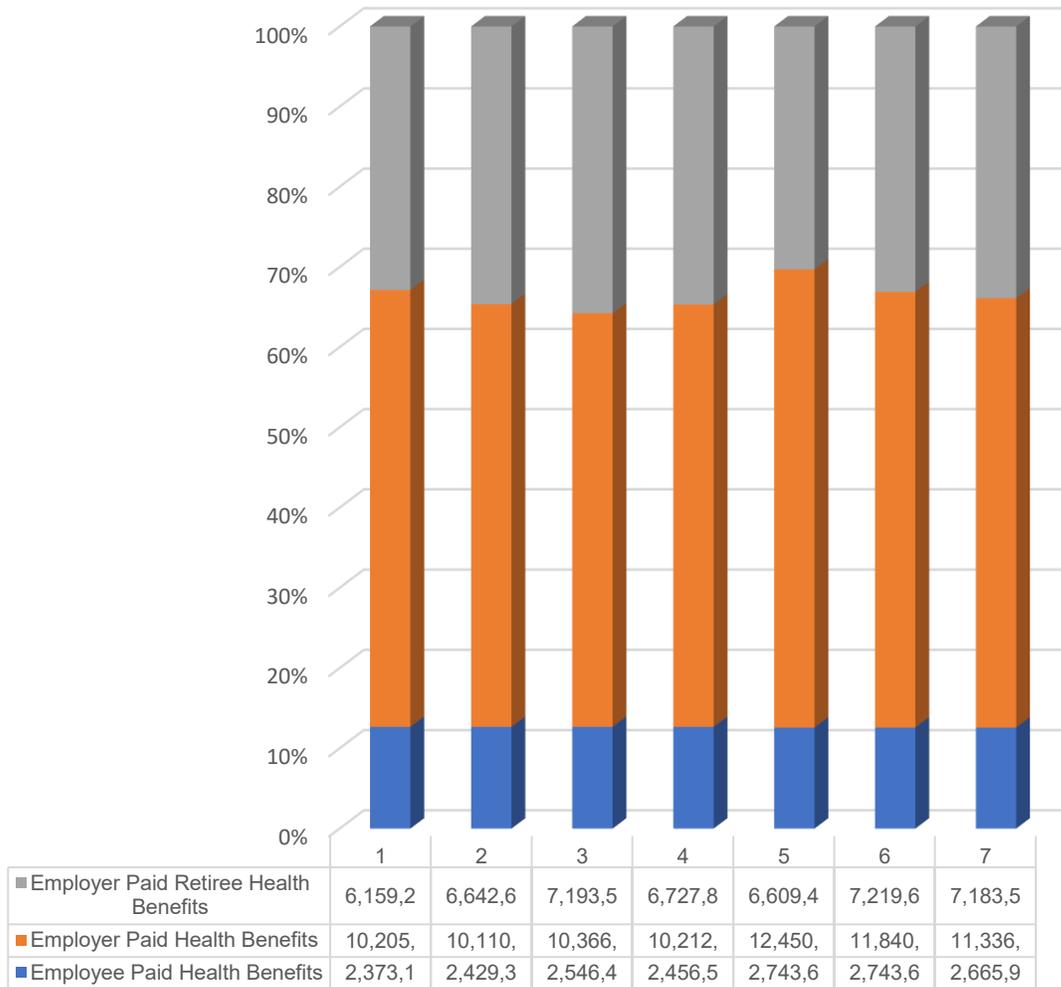
This structural imbalance from health benefits represents about a \$500,000 increase in today's dollars, each year... forever – unless some other fundamental change occurs. In

order to avoid this devastating obstacle, the Township has numerous, poor options.

Finding offsetting revenues will be challenging to say the least and will not change the fundamentals.



Health Benefit Cost by Payee/Benefitee



Of the identifiable revenues available to address this challenge, the Township’s Chapter 78 collections from employees seems the first logical consideration. Currently, it is a robust 19%, and will, over time escalate to 35%. It will increase about \$75,000 in 2021. Future increases will be substantial, but slow in coming as the amount increases tail off and do not reach the maximum for another 85 years.

The other revenue-based solutions are to find a currently unknown re-occurring revenue that increases annually by a factor of \$500,000 per year. Today, only property taxes can meet that requirement and only if the governing body is willing to dedicate a 0.6% increase in taxes, basically dedicated to health benefits, in eternity.

Expenditure-based solutions are the only realistic way to actually change the fundamentals by eliminating the need to pay for health benefits. Historically, municipalities have been "nibbling

around the edges" with providing incentives to waive coverage when duplicative coverages exist, providing reduced coverage options that reduce the employee's contribution and save the Township's financial exposure by hiring returning retirees, essentially eliminating retiree coverage for a period of time.

Other than negotiating broad reductions in benefits, the most effective tool available to municipalities is to reduce personnel, usually negatively affecting programming. While this is effective in the short run, it is truly a case of the "tail wagging the dog" and ultimately just "kicking the can down the road" since the structural problem with health benefits remains and will once again begin its journey to dominate the budget.

Given that health benefits are directly tied to employee compensation, any resolution other than additional revenue will have to be agreed upon in the collective bargaining process.

Some municipalities have been successful in negotiating the elimination of retiree health benefits for new employees in exchange for eliminating contributions from active employees when they retire. While this may seem counterintuitive in the short run, it is a long-term game changer.

Whether giving up a 20% contribution to health benefits from new retirees for 25 years in exchange for saving 100% of the cost for retiree benefits in eternity (and having NO retiree health benefit costs at some point) will be advantageous, obviously depends on what changes occur at the federal level.

Having said that, even with the most significant proposed changes, Medicare for All, there will continue to be significant pressures on the collective bargaining process to continue to provide a wrap-around product to employees while they are working and carried on into retirement if such coverage is not eliminated prior. This pressure further strengthens this strategy.

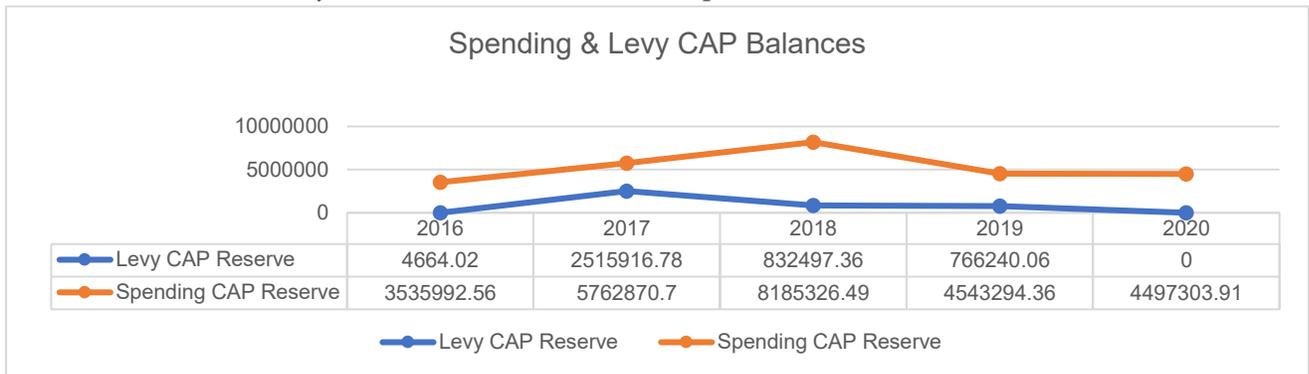
Conclusions/Recommendations

- Government Strategy Group provides a number of recommendations regarding health benefits for the Township in its detailed section of this report on the Township's benefit programs.

[2% Tax Levy CAP and 1973 Spending CAP](#)

N.J.S.A. 40A:4-45.3 provides for a spending CAP on New Jersey municipalities, limiting certain expenses to increase no more than 3 ½% annually. Additionally, the New Jersey 2% Tax CAP limits

the amount to be raised by taxes to 2%, with certain exceptions allowed to exceed the limits.



Moving into the 2021 budget season, Toms River enters with sufficient Spending CAP reserve, but with zero tax CAP reserve. This may make 2021 and beyond particularly challenging given threats previously described regarding Salaries and Wages as well as health benefits.

Tax Assessor

As with any municipality, the Tax Assessor’s Office is vital to the financial management of the organization. All too often, the Assessor’s office is overlooked and taken for granted. When it comes to budget planning and preparation, many governing bodies focus on Appropriations and Revenues and pay little attention to the critical third component of the tax rate – assessed values.

With over \$340 million in tax appeals in the State Tax Court alone, plus appeals still active with the County Tax Board, plus growing cause for concern due to the current pandemic’s effect on commercial property values, Toms River, and its Assessor’s Office in particular, need to be laser-focused on understanding and planning for possible outcomes of appeals. Large appeals – like those of CIBA-GEIGY and the Ocean County Mall – can adversely impact the ability of the Township to deliver services to the community. By aggressively paying attention to and managing the Township’s ratable base, Toms River government can improve its decision-making processes and financial management and minimize adverse financial consequences as much as possible.

Conclusions/Recommendations

- The Township should develop a comprehensive database of all pending tax appeals.
- With the assistance of the Township’s commercial appraiser and tax appeal counsel, the Assessor should annually prepare a risk assessment and exposure analysis for commercial tax appeals. Individual analyses and evaluations of each property assessed at \$2 million or more should be performed.
- The Township should establish a task force consisting of the Tax Assessor, CFO, Zoning Officer, and Construction Code Official – with the Assessor in the lead – to develop and continually update (at least annually, and more often if needed) a 5-year Tax Ratable Forecast

to provide vital information to the Mayor and Council for decisions related to budgeting and taxation.

BEST PRACTICES – Best practices are a set of guidelines, ethics or ideas that represent the most efficient or prudent course of action in a given business situation. Best practices may be established by authorities, such as regulators or governing bodies, or they may be internally decreed by an organization’s management team.

In the State of New Jersey, the Director of the Division of Local Government Services (DLGS) in the State’s Department of Community Affairs annually publishes a list of best practices that it has determined should be used to decide a municipality’s eligibility for a portion of the State’s financial aid to the municipality. In order to qualify for the aid, a municipality must self-certify that it adheres to at least 80% of the practices identified each year.

The Best Practices identified below are not limited to those identified by the DLGS, rather they represent some, but certainly not all, industry accepted standards, which may or may not have been used to determine annual state aid distribution.

[Health Benefits for Elected Officials](#)

On May 21, 2010, the provisions of Chapter 2, P.L. 2010 regarding a municipality’s health benefits program became effective, promulgating many restrictions on employee and appointed officials’ eligibility to receive such benefits. One of these restrictions increased the number of hours one must work annually in order to receive substantially paid benefits.

As it relates to elected officials, this restriction precludes municipalities that participate in the New Jersey State Health Benefit program from offering health benefits to such officials unless they certify working 35 or more hours per week. While this provision does not apply to municipalities who maintain coverages in a municipal joint insurance fund (JIF), other private coverage or a municipality’s own self-insured plan, the Director of the DLGS has often included precluding the provision of fully or partially paid coverage for elected members of the governing body as an official “Best Practice”.

Members of the governing body of Toms River receive health benefits as part of their compensation for their service, and while it is discouraged by the DLGS, it is permissible by State Statute.

Conclusions/Recommendations

- To resolve the conflict between DLGS Best Practices and elected officials’ health benefits, consideration could be given to resetting elected officials’ compensation levels to an appropriate level without paid or partially paid health benefits and allow members of the governing body to "buy in" to health benefits through a pre-tax Section 125 payroll

deduction. This would both eliminate the best practices conflict and provide transparent compensation disclosure to constituents (presumably one of the concerns leading the DLGS to place this on its list of best practices) and be revenue neutral.

Alternative Fuel Vehicles

Toms River has already taken the early steps in the transition to embrace alternate fuel vehicles by applying for and being awarded a grant to assist in the funding of the installation of an Electronic Vehicle Charging Station at Town Hall.

The Township is currently exploring future fleet replacement with electric vehicles, dependent upon a cost-benefit analysis which includes the consideration of the capital and personnel training costs required to perform such repairs/maintenance.

Conclusions/Recommendations

- In order keep pace with an economic sector that is already on the move, it is recommended that a formal, written plan be undertaken in 2021 to recognize Toms River's future needs for charging station locations, electronic vehicle (EV) acquisitions the required logistics for EV storage, recharging procedures and schedules, and the requisite operational adjustments needed for EV utilization. Funding for this initiative can be provided through a preliminary expense capital authorization.

Professional Service Contract Limits

All contracts generally have spending limits to ensure that the amounts authorized by the governing body or its policies are not exceeded, potentially leading to unexpected cost overruns. Construction jobs require change orders when existing conditions are different than expected, leading to unexpected results, with higher or lower costs. The purchase of goods or products from vendors is straight forward and does not lead to additional costs unless an affirmative decision is made to purchase a higher quantity.

Professional Services (legal, engineering, architectural services, etc.) are not significantly different, except sometimes timing is an issue. There are situations where decisions to take certain actions must be made "on the fly" by staff and consulting professionals to maintain the efficient and/or effective project progress, which may lead to increased costs not initially anticipated.

Some argue adding limits to professional services contracts restricts professionals from the fluidity they require to protect municipal interests.

Conclusions/Recommendations

- Resolutions awarding professional contracts should specify an initial limit and include a provision authorizing a trusted staff professional (Business Administrator, Legal Director,

Engineer, etc.) to approve interim emergency authorizations (with or without limits) to be memorialized by placing a confirming resolution on the next governing body meeting agenda. This would accomplish the following objectives: 1, this process allows for almost instantaneous approvals, if required; 2, this process allows for accountability of the trusted staff professional to the governing body in near real time; and 3, probably most important, this process makes those providing professional services accountable, on a day-to-day basis, to a designated, trusted, staff professional to protect the governing body's interest in real time. This recommendation is revenue neutral and will likely provide some level of savings by adding accountability and maintaining efficiency.

Compensation of Insurance Brokers

The role of Insurance brokers has changed significantly over the years from simply being a client's procurer of insurance to procuring and providing administrative services to clients and their membership, assisting both through the bureaucratic quagmire of health benefit management. Provision of these services has become vital, having a direct impact on the municipality's labor relations.

Payment for these services is generally provided by the insurance provider, not the client, and computed either on a percentage of premium basis or a flat cost per member or insured life.

For a municipality, where transparency to the public is critical, especially for large contracts such as health benefits, this industry standard method of compensation for brokerage services complicates a municipality's ability to maintain that transparency.

Negotiation of a flat fee has been designated by the State Director of the Division of Local Government Services to be a municipal best practice, presumably because it makes fee structure easier to understand and explain to the public.

While using a flat fee structure may at times be the best method of calculating broker compensation, we also believe it is only marginally so, since the alternative can be just as efficient if properly negotiated, managed and articulated to stakeholders. It is important to note, compensation calculations using percentages or flat fees can often come to the same bottom line, as long as the percentage fee also excludes variable costs such as actual claims activity.

Conclusions/Recommendations

- No matter which method is used for compensating brokers, a competitive process should be utilized when selecting a broker as a professional service and rates and methods of compensation should be negotiated to exclude percentage fees on variable costs such as medical claims.
- As a Member of the Ocean County JIF, Toms River should confirm that the JIF utilizes a competitive process in broker selection.

- Brokerage services should include compliance audits free of additional charge.

This recommendation is revenue neutral and will likely provide some level of savings by adding accountability and maintaining efficiency.

Risk Analysis

Toms River Senior Management and GSG agree that an Internal Control Risk Assessment document be prepared to identify and record every existing internal control, its objective and its efficacy as it exists in every department, division and office.

Conclusions/Recommendations

- An Internal Control Risk Assessment document should address the handling of revenues, procurement of goods and services, and all compensation of employees, monetary and non-monetary benefits. Known or discovered weaknesses should also be identified and recorded with suggested new/strengthened internal controls constructed to provide the desired outcomes.
- As part of this process, it is key that each department, division and/or office update or create detailed reports enumerating their specific procedures regarding receipt of revenues, procurement of goods and services, and all compensation of employees with monetary and non-monetary benefits currently in use in each environment. The report should show how: all cash receipts reach the proper account; goods and services get where they belong; each vendor and each employee are paid the proper amount every time, the first time.

This type of workflow analysis will disclose to Senior Management existing strengths and weaknesses in cash handling procedures for inclusion in the Internal Control Risk Management Report. From this Risk Analysis will come new/amended internal controls, strengthening of the municipality's financial strength and reduction of its financial risks. Additional benefits include staff "buy in" and reduced operational ambiguity leading to improved efficiency and effectiveness.

This Risk Analysis, the new/amended internal controls, and the individual Department, Division, or office reports will be the basis for amendments creation to written Procedure Manuals discussed for each Department, Division or office, to be then updated annually. Senior management should be provided the necessary management support and commitment to accomplish these critical needs in 2021.

This recommendation is revenue neutral and will likely provide some level of savings by adding accountability and maintaining efficiency.

Cash Receipt Monitoring

There is an active current risk that should be addressed as soon as possible. Cash receipts are currently not being centrally monitored upon receipt as the existing system does not provide immediate access to that information.

Central monitoring can prevent/identify delayed or lost deposits by creating accountability for those collecting cash payments.

Conclusions/Recommendations

- Government Strategy Group strongly recommends acquiring simple, inexpensive point of sale cashiering software to provide the needed security for cash transactions. Initial costs can be funded from capital appropriations and a small increase in operations appropriations moving forward. The Community Pass program utilized by the Recreation Department could be expanded to other departments to fulfill this recommendation, as well as expanding its use in the Recreation Department itself as applicable.

Capital, Debt Service, 5-year Budget Forecasts & Plans and Financial Management Plan

Senior management at Toms River Township informally maintains the key elements to an annually produced written debt service management, capital needs, and multiyear budget forecasts & plans, with the anticipation to formalize in writing in the near future.

Producing these forecasts in writing for consumption to the governing body and the public creates a common base of understanding among stakeholders regarding the overall financial conditions of the community and will breed a level of acceptance of difficult decisions that would otherwise not exist.

A written debt services forecast & plan, piggy-backed on a capital management forecast & plan would include projecting future capital needs based on asset useful life or other useful criteria, including a schedule of all equipment and vehicles, Parks and Recreation improvements, facility improvements and renovations and Infrastructure needs.

This information, dovetailed with fluctuations in debt service, will provide the economic pathway to manage the balance between debt service and capital needs.

Similarly, maintaining a written annual 4-5 year forecast of the Budget and other key performance indicators (see attached Exhibit #1) will provide great insight and understanding of the many dilemmas municipal budgeters face every year.

Pulling all of these documents together will provide the details needed for a Financial Management Plan, which, in addition to providing all the benefits previously mentioned, will benefit Toms River's

credit ratings because major credit rating agencies have a highly favorable view of entities with Financial Management Plans. Improved credit ratings mean cost savings in debt service.

Conclusions/Recommendations

- Toms River financial management has gotten off to a good start with its efforts to informally develop and maintain the key elements for multiyear forecasts & plans for debt service management, capital needs, and budget projections. Government Strategy Group strongly recommends that these efforts be formalized into written annual forecasting reports as part of an annual Financial Management Plan. GSG recommends that realistic deadlines be established for completion of this project and that the Finance Office and Administrator's Office be given the support they need to accomplish this.
- As part of developing a formal Financial Management Plan, it is recommended that Toms River develop a fund balance policy. Given that Fund Balance varies annually based on fluctuations in operations, any policy should, at a minimum, limit the use of Fund Balance as a revenue in the Municipal Budget to the average amount generated over the last three years, after removing any extraordinary, definable, non-recurring operational impact from the equation, while still being sensitive to minimizing annual fluctuations in that anticipated revenue. When that amount of Fund Balance significantly exceeds normal levels, such funds *may* be used to fund specific projects or one-time expenses, as long as the increase was generated from other than normal operational shifts.
- The annual Financial Management Plan should be distributed in the public domain.

This recommendation is revenue neutral and will likely provide some level of savings by adding accountability and maintaining efficiency.

Human Resources

Equally important to managing the municipal finances, is managing Human Capital. Human Capital is an intangible asset or quality not listed on a company's balance sheet. It can be classified as the economic value of a worker's experience and skills. This includes assets like education, training, intelligence, skills, health, and other things employers value such as loyalty and punctuality.

In essence, Human Capital Management (HCM) says the value of an employee to the organization is equal to the employee's favorable output after ensuring the organization has properly made its investments in the employee. The theory is that an employee's production can vary widely – lower if the employer fails to properly invest its resources in the employee and higher as the employer meets its planned investments.

Municipalities have historically viewed employees as a cost center rather than a service center. Yet the municipality's risk for not properly investing in an employee's development has generated unexpected additional budget-busting costs (legal, workers' compensation and other lost opportunity costs, to name a few). One of the main reasons for this lapse is that the complexity and volume of

details that must be monitored to properly invest in employees overwhelms administrators using traditional paper information systems.

Today, however, software companies offer a single online platform, reasonably priced, to bring all of the components of one's employment life into a single place, making it much more manageable for municipalities. Currently, to the extent Toms River digitizes HR information (the office is substantially paper-driven), it is utilizing "silo" software that doesn't interact with other platforms.

Single platform solutions bring together secure storage and organizing employee data, personnel policies, creating workflows for time-off approvals, self-service time tracking with biometric timeclock devices, tracking employee training for development and compliance, gauging and reporting on employee satisfaction, performance management and goal tracking, benefits administration and management including paid time-off accruals, scheduling, payroll processing, health benefit management, time management, pre-boarding, onboarding, and offboarding automation, third-party application integrations, and monitoring all data changes with an audit trail.

Conclusions/Recommendations

- GSG strongly recommends pursuing a single-platform HCM solution for Toms River. Much of the upfront cost can be funded as a capital improvement and annual operating costs could be funded by the redirection of current payroll costs and savings from time management efficiencies. We also recommend folding the update of the Employee Policy and Procedure Manual into this effort. Expanded details of this recommendation are included in the Technology and Workflow section of this report under the Personnel Division.

Local Public Agencies

There are five independent, public local agencies that the Township has relationships with and shared services arrangements with: The Board of Education, the Municipal Utilities Authority, the Municipal Parking Authority, and two Fire Districts. With the exception of the Board of Education, all of these agencies are subject to dissolution by the Township should circumstances warrant it and with the approval of a dissolution plan by the Local Finance Board of the State in order to ensure, among other things, that a municipality has provided for the financial viability of the plan. Recommendations regarding these public agency relationships are incorporated in the Shared Services section of this study. Additionally, Government Strategy Group presents the following recommendations with respect to the Municipal Utilities Authority, the Municipal Parking Authority, and the two Fire Districts. These recommendations follow the State's guidelines for best practices for municipalities.

Conclusions/Recommendations

- The Township should conduct formal, written assessments of local public agencies to ascertain whether they continue to serve the public interest and are more efficient than other alternatives.
- The findings and conclusions of the assessments should be discussed as a public agenda item at a Council Meeting and incorporated in official minutes of the governing body.
- The Township should consider conducting a formal study of consolidating fire districts.
- Fire district elections should be moved to November, both for cost savings and to provide for more broad-based and accurate reflection of voter sentiment, whereas the current system produces very poor voter turnout.
- Once thorough initial assessments are performed, they should be updated annually if said agencies remain in existence.

Redevelopment

Redevelopment is governed by the Local Redevelopment and Housing Law (“LRHL”), N.J.S.A. 40A:12-1 et seq. Under the LRHL, municipalities are authorized to designate areas meeting specific criteria in need of redevelopment or rehabilitation, which allows for the adoption of a redevelopment plan with new zoning. The LRHL also provides municipalities with condemnation powers over blighted properties. In parallel, the Long-Term Tax Exemption Law authorizes entry into financial agreements that allow for a payment in lieu of taxes, commonly known as a “PILOT” Agreement as per N.J.S.A. 40A:20-1 et seq.

The Township maintains the following redevelopment plans, one of which was adopted several years ago, prior to the current provisions of the LRHL:

Redevelopment Plan	Date	Location/Notes
Northwest Quadrant of Routes 166 and 37	June 25, 2009	
Downtown Core Rehabilitation Area	May 16, 2018 (amended most recently on September 25, 2019)	Most recent amendments added Robbins Parkway Redevelopment Area as an Arts and Culture District
Hooper-Caudina Redevelopment Area	March 10, 2020 (amended most recently on May 26, 2020)	Block 608, Lot 19.01

Phase 1 Downtown Waterfront Redevelopment Plan	November 28, 2017	Southwest portion of the Downtown Area
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Toms River’s redevelopment efforts are generally led by the Township’s in-house planner, who serves as the division head for Planning and Zoning and possesses professional planner and licensed landscape architect certifications. This position is supervised by the Director of Community Development, which is currently filled by a licensed professional engineer.

These two officials regularly discuss land use issues with the governing body by meeting with its Land Use Committee, which is comprised of three members of the Council. This committee meets on a monthly basis to discuss redevelopment and many other land use matters. The Township officials find these meetings helpful for obtaining feedback from the governing body on potential initiatives prior to completing due diligence or submitting land use recommendations for formal approval.

The Township officials indicate that the governing body is receptive to the redevelopment process and their suggestions regarding same. In recent years, the Township has pursued various strategies for the redevelopment of the Toms River Downtown area. For example, the Township issued an RFP for Township-owned parking lots in this zone. However, the greater difficulty has been attracting developers. This is not uncommon as many developers typically seek far larger swaths of available land or some other compelling nexus to redevelopment efforts.

Using the redevelopment process, the Township is currently engaging with the United States Department of Veterans Affairs to establish a new clinic facility in the Township. While the project will be exempt from paying property taxes, it is structured to include a PILOT payment of \$70,000 per year. The Township notes that this revenue is well in excess of the approximately \$4,000 per year that has previously been paid in conventional taxes on the subject land.

As part of the Waterfront Redevelopment Plan, the Township is currently pursuing the construction of a new roadway that it anticipates will alleviate current traffic issues that impede the Downtown area’s redevelopment. After this project is completed, the Township is hopeful that it will serve as a catalyst to spur the continuation and expansion of redevelopment efforts.

There is optimism that current market trends could lend themselves to further redevelopment. For example, the outdoor dining necessitated by the COVID-19 pandemic has resulted in new commerce in the Downtown area at restaurants, a brewery, and a distillery located in the Downtown area. Additionally, the pandemic has caused a migration out of New York City, and the Township could seek to develop the area around the Toms River Bus Terminal for density housing that provides a suburban lifestyle with direct access to Manhattan.

The Township also notes the continued redevelopment considerations relating to what is known as the CIBA-GEIGY site (formerly the Toms River Chemical site and now a federal EPA Superfund

cleanup site), and the potential for a portion of the property located along State Route 37 to be “carved out” for redevelopment purposes. The current property owners have attempted to sell the property to the NJ Department of Environmental Protection, but it remains a possibility that a portion could be used for suitable redevelopment, including the award of a PILOT.

The Township appears to be well-served on redevelopment issues by professional, knowledgeable staff capable of administering the redevelopment process. The Township is a sufficient size that it is able to beneficially maintain two in-house positions that are held by licensed professionals directly capable of administering the redevelopment process.

Conclusions/Recommendations

- To foster redevelopment, especially in light of the changing economic conditions due to COVID-19, GSG recommends the development of a strategic plan for redevelopment in Toms River in the 2020 decade. This project could be overseen by the in-house planner, with support from outside planners as appropriate, and with potential recommendations refined through the Council’s Land Use Subcommittee.
- Redevelopment should be a specific consideration as part of any future update to the Township’s master plan, especially as it relates to the new roadway being built and potential development at the CIBA-GEIBY site.
- With the pandemic causing migration out of New York City, the Township could seek to develop the area around the Toms River Bus Terminal for density housing that provides a suburban lifestyle with direct access to Manhattan.
- The Township should continue to pursue the possibility of strategic repurposing of a portion of the CIBA-GEIGY site for suitable redevelopment, including the award of a PILOT.

Shared Services & Privatization

Shared services are governed by the Uniform Shared Services and Consolidation Act, N.J.S.A. 40A:65-1 et seq. The Act broadly authorizes municipalities, school districts, and regional authorities to enter into contracts for the joint provision of any services that any one of them may render on its own.

Toms River Township currently maintains several shared services agreements, as per the following chart:

Contracting Unit	Good/Service	Consideration	Expiration
Township of Brick	Normandy Beach Street Elevation Project	Shared responsibilities	Expires upon final acceptance of project by NJDOT

Toms River Board of Fire Commissioners District No. 1	Township Consultant for FEMA Reimbursements	Fire District pays consultant directly	60 days after completion
Toms River Board of Fire Commissioners District No. 2	Township Consultant for FEMA Reimbursements	Fire District pays consultant directly	60 days after completion
Township of Manchester	Manchester Use of Toms River's Spillman Public Safety System	Per User Fee Paid by Fire Districts times # of Manchester Users + 10% administrative fee	December 31, 2021
Ocean County Board of Health	County allows Toms River to use County animal facility and related services	Fee schedule	December 31, 2024 (90-day termination for convenience)
County of Ocean	Instructing officers on Move Over Law Enforcement Program	County pays \$55 per hour for officer services	September 30, 2020
County of Ocean	Instructing officers on DWI Enforcement Program	County pays \$55 per hour for officer services	September 30, 2020
County of Ocean	Instructing officers on Drug Recognition Expert Callout Program	County pays \$55 per hour for officer services	September 30, 2020
Ocean County College	Collection of Solid Waste and Recyclables	OCC pays \$4124.50 per month	June 30, 2022
Borough of Ocean Gate	TR provides personnel and equipment to clean municipal beaches	OG pays \$100 per hour (min. 6, max. 8 hours)	
County of Ocean	County provides road maintenance	Rate schedule, not to exceed \$70,000	December 31, 2020

Toms River Board of Education	*	Rate schedule	December 31, 2029 (90-day termination for convenience)
Toms River Municipal Utilities Authority	**	Set by invoice	December 31, 2021 (45-day termination for convenience)

* The shared services agreement with the Toms River Board of Education includes an agreement to provide mutual services in numerous areas, including the development and implementation of a Township-wide Geographic Information System, provision of fuel dispensing services, construction services, snow plowing services, road construction and repair, printing services, transportation services, custodial services, HVAC maintenance and repair, building and grounds maintenance, engineering and design services, surveying services, solid waste and recycling collection and disposal, vehicle purchasing, maintenance and repairs, legal services, financial and auditing services, information technology services, security and law enforcement services, employee labor, food services, sign shop services, and the holding of school events on municipal park property.

** The shared services agreement with the Toms River Municipal Utilities Authority includes an agreement to provide mutual services in numerous areas, including the construction of capital improvements, snow plowing services, road construction and repair, printing services, transportation services, custodial services, HVAC maintenance and repair, building and grounds maintenance, engineering and design services, surveying services, solid waste and recycling collection and disposal, vehicle purchasing, maintenance and repairs, legal services, financial and auditing services, information technology services, security and law enforcement services, employee labor, food services, sign shop services, and fuel services.

Township officials report being amenable to the efficient cross-utilization of personnel and equipment while being careful not to over-staff or over-equip departments solely for the purpose of providing services to other local government units. To that end, the Township’s principal shared services agreements are with the Toms River Board of Education (TRBOE) and the Township’s Municipal Utilities Authority (MUA). The shared services agreement with the TRBOE is based upon 2009 rates, and as a result, the Township provides services to the school district at a cost deficit. However, the Township has been following a philosophy that the school district serves the same taxpayer base. Of particular note, the recent legislative amendments to the formula by which the State distributes educational aid dollars severely and negatively impacted the TRBOE. As a result, any effort to readjust the rates right at this time would exacerbate difficult financial decisions faced by the school district.

The Township also finds the MUA agreement to be essential to Township operations. For example, the Township must snowplow the roads so the MUA can access and maintain its operations during a storm.

The Township also entered into a shared services agreement with the Fire Districts, in which the municipality pays the Fire Districts for the services of a Fire Subcode Official, yet the Fire Bureau keeps certain fee revenues, which amounted to \$200,388 in 2019 and are typically in the \$175,000 - \$180,000 range annually.

With respect to other potential shared service opportunities, the Township currently maintains an animal shelter, which costs approximately \$500,000 per year to operate.

Based upon Toms River's significant size as a municipality, the Township believes there are few if any areas in which the Township could benefit as a shared services recipient. The Township provides services to several smaller neighboring municipalities and is often seen as the "go-to" municipality by neighbors based upon its larger comparative size. Toms River has discussed further engagements with smaller municipalities in the past, but some of those have not worked out, either due to lack of commitment or the scope of demands by the smaller municipalities. While the Township is amenable to providing shared services where beneficial to neighboring municipalities, the administration is not seeking to expand Toms River's headcounts or costs solely in order to provide services to other municipalities.

GSG concurs with the philosophy shared by Township officials relating to shared services. In an environment where municipal budgets are subject to a 2% cap despite rising healthcare and pension costs, Toms River needs to maintain an efficient government by controlling headcount. While it is beneficial to enter into shared services agreements where current staffing can fulfill the increased obligations, it is not advisable to enter into any agreements that may require increasing local taxes.

Conclusions/Recommendations

- As soon as possible and economically wise for the community's overall benefit, the Township should true-up the costs of all the services it provides to the Board of Education. While some people, in general, express a sentiment that "it's all the same tax dollars," the taxpayers are also entitled to know with transparency and clarity where their tax dollars are going. This is also important for informing public policy decisions from the municipal level up to the State level. If policymakers do not have an accurate accounting of the effects of their decisions, more poor decisions are likely to be made. As in the business world, having full and accurate knowledge of the finances of "cost centers" informs the best decisions. School districts are one cost center; municipalities are another.
- Information Technology is an area for consideration for shared services, particularly with other local agencies. For example, the Toms River MUA recently initiated a job search for an IT Manager. Elsewhere in this report, it is recommended that the Township consider

restructuring its IT operation. Bringing the MUA under a joint IT umbrella with the Township could be of added value and cost savings to both.

- Government Strategy Group recommends that the Township should appoint the Fire Subcode official as a Township employee, rather than as an employee of the Fire Districts, and retain the fee revenues in this restructuring. In addition to correcting the divided lines of responsibility and accountability in the current arrangement and establishing proper management and oversight of this function, this new structure would easily be a net gain of over \$100,000 per year for the Township as well as a more proper accounting of the municipal tax rate.
- As noted elsewhere in this report, Government Strategy Group recommends that the Township explore shared services options as it relates to the Township-operated animal shelter. The Township currently has a shared services agreement with Ocean County relating to animal sheltering, though the municipal and county facilities function differently. It would be beneficial to determine if Ocean County, other Ocean County municipalities, other humane agencies, or other local units outside of Ocean County may be interested in a shared services agreement involving the facility.
- Privatization – Throughout this report, there are a number of areas identified as having potential for privatization. GSG recommends that the Township establish internal “privatization committees” consisting of the Business Administrator, CFO, and elected officials plus subject matter staff and volunteers depending on the subject (for example, CSO representatives when reviewing that subject, ice rink staff when reviewing that subject, etc.). These committees should evaluate each possible opportunity for privatization and report back on the pros and cons with a recommendation of whether to formally pursue the opportunity.

Insurance Coverages

Working with the national consulting firm CBIZ as a team member for this study, GSG has reviewed components of the Township’s insurance coverages for possible areas of cost savings while providing needed coverages, as well as reviewing risk management programs and efforts. The review involved interviews with the Township Administrator, its Risk Manager, the Personnel Manager, and the CFO. Selected loss runs and provided insurance policies were also reviewed.

The mechanism through which the Township is insured was reviewed first. Presently, the Township is insured through a Joint Insurance Fund (JIF) structure. This review is designed to be an overview of the program. It presents observations to be considered as the Township develops its road map for future consideration.

For reference, the Township is a member of the Ocean Joint Insurance Fund and has been a member since shortly after the JIF’s inception in 1987. Joint Insurance Funds (JIFs) were formed under controlling legislation enacted by the state of New Jersey in the 1980’s wherein any local unit (for

example: Townships and Boards of Education) can join a JIF to obtain primary or excess insurance coverage. JIFs are regulated by the New Jersey Department of Insurance.

The first JIF was formed by several Northern New Jersey municipalities in response to the “hardening” of the insurance market. In the 1980’s New Jersey public entities were facing drastically increased premiums, reduced overall limits and increased retentions.

JIFs generally require a three-year commitment as a condition of membership to ensure continuity and facilitate long range planning. The Township is in the middle of its three-year commitment which expires December 31, 2022.

The JIF structure allows for individual members to determine their respective deductibles/retentions and certain insurance limits. The JIF creates a shared liability structure which includes: 1) a “middle” layer of shared liability with other members of the JIF; 2) a fully insured upper layer provided through the private insurance industry to protect against catastrophic claims (example: hurricanes); 3) JIFs may also obtain layers of protection by participating in other JIFs that were formed to provide “spread of risk” greater than the individual JIF can achieve.

Ultimately, each member of the JIF is eligible for dividends should the fund declare a surplus. Conversely, each member of the JIF is responsible to pay additional assessments should poor claims experience deplete the JIF’s surplus.

The JIF presently provides the following major lines of coverage:

- Property
- General Liability
- Auto
- Law Enforcement Legal Liability
- Cyber Liability
- Flood
- Workers Compensation
- Non-Owned Aircraft

The Township retains a portion of risk for each claim which varies by line of coverage.

JIFs provide the majority of coverage for local governmental units (including counties, municipalities, school boards and various authorities) in New Jersey. That is not to say there are no local governmental units insured directly through private insurers, but the vast majority of units prefer the cost advantages of JIFs (for example, Workers Compensation premiums are not subject to the approximately 4.3% of surcharges that are applied to workers compensation policies issued through the private market).

Other advantages of JIF membership include: 1) sharing ideas and best practices amongst the members at the quarterly meetings; 2) group purchasing of loss control services and other risk control mechanisms that are instrumental in reducing the overall cost of risk; 3) continuing education in the form of presentations by the JIF loss control department and industry experts when needed for emerging issues.

Movement between JIFs or leaving JIFs for private insurers is not common. JIFs are constructed for long term viability. Another important factor to consider is continuity of coverage through the same insurance vehicle. Certain claims can span multiple years (example: allegations of abuse). These types of claims may present adverse coverage issues when multiple insurers are involved.

The Township will have the opportunity to consider an alternative insurance program for the policy year January 1, 2023. While not common, should a JIF no longer represent the best value to the Township an alternative can be selected. A main driving factor to consider is the risk profile of the other members of the JIF. This issue was discussed with Toms River officials, who expressed a favorable view of the other members' commitments to reducing risk in a collaborative fashion. It would be important to consult the JIF bylaws to adhere to all notice requirements in the event seeking alternate proposals is deemed necessary.

It is apparent in Toms River that the attention given to Risk Management and managing the insurance program is a top priority. The attention to detail and the understanding of how the organization's activities directly affect the total cost of risk serves the Township well. Township administrators work closely with J.A. Montgomery, the JIF's Risk Management department, to bring best practices to the township stakeholders.

Conclusions/Recommendations

[A. Consider opportunities for savings when viewing total cost of risk:](#)

- Continue working with the JIF to consider retaining a greater share of risk via higher deductible/retention options.
- Continue evaluating claims experience to determine likely payback period of any quoted savings of a higher deductible/retention option. Avoid increasing deductibles/retentions when the payback period is excessive. A three to five year payback is reasonable although other factors may change the desired payback period.
- The Township utilizes a QPA process for engaging its vendors. Contracts are utilized for certain services and are reviewed by the law department. Continue evaluating the existing purchasing packages for the voracity of contractual risk transfer techniques currently in place. Examples include:
 - Review standard forms used to interact with vendors and the public
 - Review insurance limits required in all contracts.

- Review the amount of risk the Township is exposed to, based on the services involved. For example: Low risk vendors such as photo copier repair and office supplies; Medium risk vendors such as lawn cutting and janitorial; Higher risk vendors such as construction and demolition; Professional category such as information technology, legal and engineering
- Review standardized insurance specifications for each category with higher risk endeavors requiring higher limits and additional coverages such as pollution liability, professional liability and cyber liability.
 - Verify and review with Township Counsel that all written contracts contain indemnification language and unambiguous responsibilities of each party. Listing responsibilities helps mitigate the possibility of the opposing contracting party from asserting the claim was not their responsibility. Unambiguous responsibilities language is the glue that binds the indemnity agreement and additional insured status to the vendor making them responsible for the damage that was listed as their responsibility.
 - The Township maintains a formal process for its contractual relationships with other parties. Continuing the established review process with a focus on contractual risk transfer will serve the Township well.
 - The Township conducts monthly safety meetings. The committee consists of all stakeholders and meets on a monthly basis. This proactive approach to safety is a cornerstone of a cohesive risk management strategy. Continue evaluating high risk activities with respect to risk vs. reward. Avoid activities that present a higher risk than potential reward. Evaluate loss runs to categorize claims into high frequency/low severity and low frequency/ high severity by type. Consider risk controls to mitigate claims of high frequency/low severity. Avoid activities leading to high severity claims.
 - The safety committee reviews individual workers compensation claims to determine best ways to mitigate the individual claim and eliminate future claims arising from similar circumstances.
 - The Township utilizes employee safety incentives to encourage safe behavior. Safety incentives are an important component of the overall risk management plan and shows the employee stakeholders how their actions directly affect the safety environment. Recognition leads to improved morale and lower overall costs.
 - Seasonal alerts are provided to the staff regarding safety concerns (examples include crossing guard safety, waterfront safety, inclement weather safety)
 - A review of the loss runs indicates some re-occurring conditions which can be addressed through training provided through the JIF. The Township indicated awareness of these trends. Some of the frequency issues observed include claims related to snowplowing, driver safety, “trip and falls”, and road maintenance. Some police related claims could fall into the severity category. Continue reviewing the JIF safety training schedule as well as the CDC’s recommendations to enhance regular training of staff to reinforce behaviors that will protect both the staff and the township’s constituents.

- The Township uses the JIFs resources. Courses to be considered based on the review of the loss runs:
 - Back Safety / Material Handling
 - Driving Safety Awareness
 - Snow Plow/Snow Removal Safety
 - Dealing with Difficult People
 - Traffic Control in Work Zones
 - Flagger skills and safety conditions
 - Personal Protective Equipment (PPE)
 - Building Trust and a Constitutionally Sound Police Agency Through Training

The Township indicates it has a “return-to-work” program in place for employees injured on the job and who were the subject of a workers compensation claim. These programs are also known as “light-duty” programs because the returning worker is not exposed to the same physical requirements of their pre-injury job. Such programs are regarded as producing positive effects through both employee morale and lower overall workers compensation loss experience.

[B. Consider Steps to ensure proper insurance coverage is in place:](#)

An important concept in insurance is that an exposure is self-insured if you know about it and fund for it before the loss, while an exposure is uninsured if you are surprised by the claim and have no accumulated reserves from which to disburse funds.

- Review property subject to a sub-limit of coverage. While the maximum property limit is listed as \$125,000,000, there are many sub-limits for certain high-risk types of property or high hazard zones. For example, the policy limits coverage for Bridges and Dams to \$10,000,000 and Fine Arts to \$2,500,000. Internal statement of values should be “sortable” by property type and reviewed annually to ensure proper limits are in place for each type of property subject to a sub-limit. GSG recommends having the JIF independently supply the Township with the various insurance limits as a cross reference to confirm everything is considered.
- Review total property limit vs. maximum probable loss. Inquire of JIF to re-affirm the maximum insured limit is sufficient to cover the actuarially determined maximum probable loss. Ask for the JIF’s guidance regarding the accuracy of the insurance limit carried. While no limit is a guarantee to be sufficient, the actuarial support of the limit carried will support the Township’s decision should a catastrophe breach the upper limit.
- Review exclusions across the various lines of liability coverage provided by the JIF vs. the activities and services of the Township. Consider auditing each department to determine a complete list of activities and provide to JIF for a coverage opinion.

[C. Consider annual review of Risk Management processes:](#)

- Review, update or develop checklists for storm preparation and the changing of the seasons. This should include a Mold and Moisture Management plan.
- Review, update or develop plans to manage the snow load on roofs to mitigate the possibility of collapse.
- Network security – As part of this report, Government Strategy Group has prepared a separate section on Information Technology with IT reviews of the various Township departments. That section lists considering engaging the position of Chief Information Security Officer (CISO), through outsourcing or employment, if the cost is not prohibitive. GSG also makes the same observation from a risk management/insurance perspective. An unfortunate byproduct of modern society’s new virtual environment is the explosion of cyber liability claims. The surge in ransomware and data breach claims has wreaked havoc on the insurance markets. Double digit premium increases have become routine with some policy holders seeing two-fold premium increases. Often the premium increases are accompanied by increases in deductibles and reductions of insurance limits.
 - o Accounts who have had previous claims are being asked to “prove” they have mitigated the chances of another incident. In some instances, insurance coverage is unavailable to those who do not invest in their network security. While the insurance program in place through the JIF includes cyber liability coverage, the cost of an incident is much higher than the present \$25,000 deductible and the annual premium.
 - o Breach claims are intrusive on your IT staff and legal department. Breach claims can take years to resolve and “close-out”. Ransomware attacks require a massive effort to restore systems, usually with the loss of some data. When evaluating the position of CISO, the cost of engaging this position should be considered along with the anticipated savings from potential reduced claim frequency. Additionally, a seasoned CISO will help mitigate the overall cost of a claim should one occur.
 - o GSG recommends that the Township conduct a thorough cost vs. benefit analysis as part of their ongoing attention mitigating cyber liability risk.
 - o The Township is working with the JIF and has implemented training for cyber awareness for their staff. Periodic, systematic cyber awareness training is a necessary component of the Township’s risk avoidance strategy. The Township should be sure to maintain a formal, written schedule for this training that includes keeping records of who has received it and when.
 - o The Township indicates that Multi Factor Authentication (MFA) has been initiated for remote access and certain other activities. (Multi Factor Authentication (MFA) is an authentication method that requires the user to provide two or more verification factors to gain access to a resource such as an application or online account, or a VPN. Rather than just asking for a username and password, MFA requires one or more additional verification factors, which decreases the likelihood of a successful cyber attack.) Review MFA vs. best practices for areas of improvement. Cyber Liability

insurers are focusing more acutely on network security vulnerabilities. A Joint Insurance Fund in North Jersey experienced a spate of cyber liability claims causing adverse action from the JIF's insurer. As a result, the JIF will be requiring all members to institute Multi Factor Authentication (MFA) for network access.

- A formal, periodic, network security review by an independent consultant provides a roadmap for the internal IT staff to use in its quest for continuous improvement of network security.
- Review and update procedures for budgeting and capital improvement needed to reduce the risk of loss. Procedures should include how project priorities were determined. Documenting how budget dollars are allocated using a cost of risk vs. exposure analysis is an important part of the Township's risk management plan. Discuss with Township legal counsel how the decisions of prioritizing repairs based on fiscal constraints can be used as a defense should a claim arise.
- Preventative maintenance is an important component of risk control. Consider utilizing software which tracks routine maintenance (example: changing filters), necessary capital improvements (example: replacing roof) and individual repair requests. Several software packages exist to help organize this function. Work with stakeholders and IT department to determine cost vs. benefit.
- Review annual procedures to ensure professional liability matters are reported pursuant to the policy language contained in all "claims-made" policies. Procedures should include a written verification from all department supervisors that all known claims and potential claims have been reported. Work with the JIF to create notification letter to ensure completeness.
- Continue monitoring procedures involving wire transfers and payroll direct deposit. Periodic reminders to staff involved with wire transfers can mitigate the likelihood of fraudulent transfers induced through phishing attacks directed at the staff and malicious social engineering used by bad actors.

Maintaining a proactive approach to safety and a continuous review of the insurance structure as outlined above, the Township can continue to find cost savings on an ongoing basis.

Health & Welfare Benefits

This section provides a high-level overview of the in-force Employee Health and Welfare Benefit plans for the Township of Toms River. The analysis that follows was obtained based on basic policy information as well as detailed interviews and discussions with the Township's Benefits Manager. The analysis is meant to provide suggested actions that should be considered in order to improve plan performance for both the short and long term.

[A. Comprehensive Package](#)

Toms River provides a comprehensive package of coverages, which includes, but is not limited to:

- Group Medical Insurance
 - o Actives - Horizon Blue Cross/Blue Shield (BCBS)
 - o Pre-65 Retirees - Horizon BCBS
 - o Post-65 Retirees – United Healthcare (UHC) Medicare Advantage
- Group Prescription Drugs
 - o Actives - BeneCard
 - o Pre-65 Retirees - BeneCard
 - o Post-65 Retires - UHC Medicare Advantage
- Group Dental Insurance - Horizon BCBS
- Group Life/AD&D and Disability - Not Provided
- Voluntary / Employee-Pay-All - AFLAC

The Township is contracted with Horizon BCBS in a fully insured arrangement and has been for a very long time. Employees are offered six plan options which include PPOs, Direct Access, as well as a Qualified High Deductible with a Health Savings Account (HSA). The Township does not make a contribution to the HSA on behalf of employees. Employees are all currently enrolled in the PPO and Direct Access Programs, with none enrolled in the Qualified High Deductible/HSA plan.

The existing plan with Horizon includes a Telemed (telemedicine) option which the employees of the Township were slow to adopt. However, Telemed has seen an increase in usage primarily due to Covid-19 and the need to “stay in place.” Telemed is a very low-cost alternative that should be promoted with employees. Telemed isn’t meant to replace existing patient-doctor relationships, but rather to provide additional access to services without leaving the comfort of the home and, such as during the pandemic, the safety of home.

The Covid-19 pandemic has also caused a dramatic increase in mental health care. This created a need for access that most carriers’ provider networks are unable to provide due to limited options or providers of choice not accepting new patients. Telemed programs are making progress in expanding access to mental and nervous care.

Prescription drugs are fully insured with BeneCard. BeneCard is one of the few remaining vendors that will provide a fully insured Prescription Carve-Out plan. Prescription drugs are trending significantly higher than other medical goods and services.

[B. Ancillary Plans](#)

The Township offers a fully insured dental plan with Horizon BCBS with a Vision Rider included within the medical plan that provides a limited annual benefit. Unfortunately, the Vision Rider is not included with all of the medical plans. Other than Dental and Vision, Group Ancillary products like Life/AD&D (Accidental Death & Dismemberment), Short and Long Term Disability are not employer provided.

C. Voluntary Plans

The Township offers fully insured “Employee Pay All” Voluntary Benefits (Life, Disability, Cancer Policies, etc.) coverages with AFLAC. These voluntary coverages are managed by the AFLAC salesperson and the Township payroll team. The voluntary coverages are not aligned with a Benefit Enrollment platform and are not managed by the Benefits Administration staff.

D. Plan Administration and Compliance

The Employee Benefit plans are administered by a staff of one without any paperless Employee Self-Serve Options. All plans require paper application completion, which are then manually entered into carrier/vendor eligibility platforms by the Township. In addition to overall plan administration, all compliance related tasks including COBRA, Leave Administration, Plan Documents, etc. are performed in-house.

E. Employee Education, Communication, & Engagement

Due to limited staffing, very little is done to communicate with employees regarding their benefits. It appears the bulk of education, communication and engagement are handled during the new hire Orientation, the annual open enrollment, and direct carrier-based communications. Toms River does not provide any Wellness, Education or Employee Engagement programs.

F. Plan Audits

Due to the fully insured nature of the plan, Toms River is unable to conduct a claims audit of Horizon and BeneCard as both carriers solely maintain that right. However, additional audits of Compliance and Dependent Eligibility while permissible have not been undertaken.

G. High Level Census Overview

The Township provides insurance to over 1,000 active and retired employees. The population breaks down as follows:

- Actives – 699 employees (66%)
- Pre-65 Retirees – 100 Retirees (9%)
- Post-65 Retirees – 267 Retirees (25%)
- Total Employees covered – 1,066

Conclusions/Recommendations

Based on this overview of the plans offered, plan premium funding platforms, plan administration and employee engagement, Government Strategy Group recommends consideration of:

A. Identification of Negative Medical and Prescription Claim Trends

- Performance of a deep dive into medical and prescription claim experience in order to identify modifiable trends, which can be improved through plan design or employee engagement. Once claims trends and solutions are identified, the Township should begin to consider plan design changes, the impact on collective bargaining, and if solutions exist within and outside of Horizon BCBS.

B. Benchmarking Benefits against Other Municipalities and State Health Benefit Plan

- In order to understand where to make changes to any underperforming areas of the medical or prescription drug plans, it is equally important to understand how the existing benefit levels compare to other municipalities or the State Health Benefits Plan. Based on benchmarking data, the Township should determine desired positioning within the identified Peer Group and design plans and collective bargaining efforts to achieve these goals.

C. Request for Proposal (RFP)

- While Horizon network discounts are significant, network discounts don't always equate to the most competitive premium offering. As a result, it is important to conduct regularly scheduled RFP's to assure competitive pricing. While the Township may not wish to leave Horizon and BeneCard, leveraging proposals from alternative carriers helps assure Toms River the most competitive premium pricing.

D. Premium Funding Alternatives

In addition to fully insured premium funding arrangements, Toms River should consider alternative premium financing arrangements such as Minimum Premium and Partial Self Insurance. Some of these additional premium funding options provide a number of advantages including, but not limited to:

- **Cash Flow** – Claims Reserves needed for “incurred but unreported claims” currently held by Horizon could be held by the Township. Depending upon case characteristics, Claim Reserves can amount to up to 20% of overall premium. In addition to Claim Reserves, some of the alternative premium funding options do not “pre-pay claims” and would allow the Township to pay claims as presented for payment. Although interest rates for investment of cash are currently low, improved cash flow is also a direct benefit to the Township.
- **Participating Contracts** – Allows the Township to participate in favorable claim years. The Township would only pay incurred claims presented for payment and would not continue to pre-pay any claims. In the event of a favorable claim year, the Township would only pay the actual claims incurred and would save the difference between Expected Claims and Actual Claims. In today's Horizon contract, when and if claims fall below “expected levels” it becomes additional underwriting profit for Horizon.
- **Tax Savings** – Participating Contracts provide additional savings against State Premium Taxes (2%-3% of Premium) and that some of the Affordable Care Act (ACA) taxes don't apply.

- **State Mandated Benefit Carve-Outs** – The Federal ERISA preemption allows employers in partially self-insured plans to carve out State-mandated benefits in the event no such Federal mandates exist. This creates flexibility in plan design and allows the Township open architecture in creating and managing the plan.
- **Coverage Carve-Outs** – Allows the Township to carve out specific coverages like Prescription Drugs or Dialysis, and use alternative networks all in the name of customizing a better overall plan for employees and the Township. While the Township and its Prescription Drug coverage is currently in a carve-out arrangement, it's on a fully insured basis and it is limited to BeneCard's terms and conditions. In a partially self-insured contract, the Township would be able to include CVS Aetna, Express Scripts and Optum in its prescriptions vendor analysis. In addition to Pharmacy Carve-Out opportunities, Toms River could also access Employer prescription purchasing coalitions that can provide best in class terms and conditions at the most competitive price.
- **Customized Network** – Partially Self-Funded contracts provide opportunities for the Township to direct contract with any key medical providers who do not participate in the carrier network. Without this opportunity, non-participating providers are covered on an out-of-network basis which creates additional cost exposures for both the Township and its employees.
 - A recent pilot program by Haven, a joint venture between Berkshire Hathaway, Amazon, and JP Morgan Chase, improved access to primary care services by direct contracting with nurses and nurse practitioners to provide in-home care. The cost for these visits with nurses or nurse practitioners would be lower than physician costs. While the Township may not be ready for a change of this nature, it is a good example of how direct contracting can improve employee access, while saving Township valuable claim dollars.

[E. Partially Self-Insured Dental](#)

- An alternative to the current fully insured approach with Horizon is a partially self-insured plan. Dental is a good coverage to begin to understand partial self-insurance as dental plans have a calendar year maximum benefit, which acts to limit employer exposure. Consideration should be given to an analysis of fully insured and partially self-funded dental options.

[F. Standalone Vision Plan](#)

- The current vision rider with Horizon is not available with all plans and acts as a deterrent to enroll in the High Deductible/HSA plan. The Township should consider offering a stand-alone Vision Plan on either a self-funded or fully insured basis. Vision plans are relatively inexpensive, have annual benefit limitations and can be a great first step into the world of Participating Contracts. Consideration should be given to an analysis of fully insured and partially self-funded vision products.

G. Dependent Audit

- Under its current arrangement with Horizon BCBS, the Township is not permitted to audit claims, but it can audit dependents covered under the plan. Dependent Audits can yield significant premium savings by removing ineligible members (ex-spouses, non-dependent children, etc.) from the plan. These ineligible dependents may be incurring claims costs which can have a negative impact on future plan renewals. In addition, once these ineligible dependents are removed from the plan, the Township would pay lower premiums.

H. Compliance Audit

- Due to the ever-changing legislative world of Employee Benefits, and not knowing when the last full compliance audit was completed, a compliance audit is recommended. Finding problematic areas before any regulatory agencies do allows the Township to self-correct without penalty. Both the Department of Labor (DOL) and Internal Revenue Service (IRS) have increased staffs and have been auditing plans more regularly. In fiscal year 2020, federal DOL compliance efforts recovered \$3.1 billion.

I. Leverage Voluntary Benefits to Access Online Plan Administration

- With about 700 active employees, the Township can access a number of high-quality administrative platforms that would allow for Employee Self-Service and less reliance on any one individual to administer the Township plans. While an online administrative platform may not be in the current or near-future financial budget for the Township, a number of administration firms have partnered with Voluntary Insurance Carriers who will provide “free” access to the online administrative platform in return for offering its Voluntary Coverage options. This approach uses Voluntary Benefits to leverage the administration platform, which can typically cost in the \$2 - \$5 Per Employee Per Month range. (Note: this recommendation is also discussed in the IT section of this study.) Keep in mind that voluntary benefits are ones that are paid for by employees themselves, not the Township.

In addition to leveraging the Voluntary Benefits to obtain Low Cost/No Cost administrative outsourcing opportunities, the Township should also look to add new coverages that are becoming very popular with employees, including but not limited to:

- Identity Theft
- Auto/Homeowners
- Pet
- Legal
- Critical Illness

J. Employee Education and Engagement

- At its current size, Toms River will continue to be “experience rated” with future renewals based 100% on the incurred claims of its employees. Other than new hire orientation or annual open enrollment, the Township appears to do very little to educate and engage members. Engaged and informed employees can make better health care decisions which will improve their satisfaction with the programs offered. Engaging employees earlier in their own health care leads to early detection and intervention. Early detection and clinical interventions can reduce the impact of catastrophic claims to the plan, thus potentially reducing elevated claims experience and higher renewal costs. Some suggested areas of education include but are not limited to:
 - Qualified High Deductible Plans and HSA’s
 - Medicare
 - High Performance Networks
 - Telemedicine / Place of Care Options

K. Health Savings Account (HSA) Contribution

- HSA enrollment has seen significant growth over the past few years as more Americans begin to save for their “medical retirement.” The Mercer 2019 Benefit Survey found:
 - 71% of Employers with 500 or more employees offer an HSA
 - 36% of Employees with multiple plan offerings chose an HSA

Unfortunately, the Township does not have any enrollment in the HSA plan. While this may be due to plan design deterioration without sufficient premium relief, another strong consideration is the lack of any HSA Funding by Township. The Mercer 2019 Benefits Survey found:

- 78% of Employers offering an HSA make a contribution to employees’ accounts
- The Median employer contribution is \$500 (Single), \$1000 (Family)

L. Integrity Health Opportunity

- The Toms River Board of Education participates in the Partnership Health Centers program operated by Integrity Health. Through this program, there is a health center facility right in Toms River, as well as one in neighboring Brick. This program offers employers the potential to achieve substantial savings in health benefits costs. The company indicates that they have completed a \$1.5 million expansion of the clinic in Toms River. The health center offers a wide range of walk-in services for employees (physician, lab, X-rays, PT, pharmacy, etc.), with little or no wait times, no co-pays, coordination of an employee’s service providers, and on-site help with claims. Government Strategy Group believes this program and clinic would be very attractive to the Township employees, as it is to the BOE employees. GSG

recommends that Toms River consider entering a shared services agreement with the BOE for participation in this program for the Township's employees.

Tax Appeals

The Tax Assessor is appointed by the Mayor, with the advice and consent of the Council, to a four-year term. N.J.S.A. 40A:9-146 et seq.; Toms River Ordinance § 19-1. The current Tax Assessor was recently appointed and previously served as a Deputy Tax Assessor in the City of Long Branch. A Deputy Tax Assessor assists the position. The office is further staffed by three field staffers and four clerical positions. The office recently received a clerical retirement that will reportedly not be backfilled in order to realize efficiencies.

Like many municipalities, Toms River is currently subject to a number of tax appeals. Unlike neighboring Monmouth County municipalities, it is not subject to the Assessment Demonstration Program, which is a pilot program providing annual reassessments, a method for updating and keeping current property assessments in a municipality. Rather, Toms River's last static reevaluation took place in 2009. The Township is in the process of undergoing a complete, new reevaluation for tax year 2022.

The Township is currently subject to active tax appeals – in the following aggregate amounts – in the Tax Court of New Jersey:

2016	\$2,952,900
2017	\$10,640,800
2018	\$76,326,700
2019	\$145,319,100
2020	\$347,060,900

This listing does not include active tax appeals that are filed with the County Tax Board.

The Tax Assessor reports that State law “handcuffs” the municipality’s ability to avoid these claims proactively. To this end, under the Division of Taxation’s regulations, assessed valuation changes can only be made when there is a physical change subject to a permit such as a renovation or demolition, or a legal change approved by a land use board, as per N.J.A.C. 18:12A-1.14(i)(vii). As such, it has proved difficult for the Tax Assessor to try and reassess properties in a manner to minimize exposure on pending state tax appeals. Nevertheless, the Township has taken proactive steps to avoid valuation issues by utilizing field staffers to investigate properties that may have completed improvements – thus avoiding circumstances where properties are occupied under Temporary Certificates of Occupancy in order to avoid re-inspection and revaluation.

The Toms River residential real estate market has been strong during the COVID-19 pandemic. At this time, the Township's current valuation represents 78% of the true valuation, which is largely driven by the residential appreciation that has occurred since 2009. The commercial real estate market has not seen the same robust growth and it is anticipated there may be near-term challenges due to the COVID-19 pandemic. In any event, Township officials note that it would not be well-received by themselves or by the public to envision any shift in the tax base burden from commercial ratables to residential ones.

We believe the active docket reflects that the Township does not have an overwhelming amount of tax appeals in the back years. When there are tax appeals that span numerous years, they present a significant amount of exposure to a municipality and provide the property owner with increased settlement or verdict potential. It appears that the Township has taken appropriate steps to minimize this risk.

We believe the Township should take steps to anticipate any potential tax appeal exposure or decreases in revenue that may occur as a result of the ongoing COVID-19 pandemic, especially as it relates to commercial ratables such as restaurants.

One specific tax appeal that warrants separate mention is the BASF property, which is the Superfund site formerly owned by Ciba-Geigy Corporation. The Township has wisely maintained a reserve for paying out a potential future settlement or judgment. However, if the Township received an adverse verdict from the Tax Court beyond the Township's ability to pay, the Township may need to consider issuing refunding bonds to spread out the deficit.

Conclusions/Recommendations

- Government Strategy Group recommends that the Tax Assessor maintain a working group with the Chief Financial Officer and outside real estate appraisers that can keep the administrator and governing body apprised of market trends given the potential for instability due to forces well beyond the Township's purview. If necessary, the CFO may seek to increase the Reserve for Tax Appeal line item within the budget. This group may also wish to consult with the redevelopment officials to discuss the impact of potential new PILOT Agreements in the future.
- GSG recommends that the Township prepare an education campaign to inform residents about the upcoming reevaluation scheduled for 2022. Effective communications can explain to residential taxpayers that a reevaluation is not a tax increase, but merely a reevaluation of tax assessed valuation, and is highly desirable. The most important point is that a reevaluation in and of itself does not increase the amount of taxes collected by the municipality by a single penny.

Law

(Note: This section provides an analysis and review of general counsel services to the Township and does not analyze or review special counsel services to the Township.)

In the past, the Township had an in-house Township Attorney and two in-house Assistant Township Attorneys to provide general counsel services.

During the current administration, the governing body adopted Ordinance 4662-20 on April 15, 2020, which established that the Township Attorney did not need to be a Township employee and allowed for a restructuring of the Department of Law.

Based on this authorization, the current administration reduced in-house positions by eliminating three positions and retaining one position held by an Assistant Township Attorney. The Township Attorney is now an external officer compensated through a professional services contract. This allows the Township Attorney to rely upon his/her law firm to perform the required services as general counsel.

This modified structure allows the Township to have an in-house Assistant Township Attorney available in Town Hall on a day-to-day basis without paying fixed salaries to additional in-house attorneys. The Assistant Township Attorney currently handles matters delegated to him by the Township Attorney and is also primarily responsible for drafting ordinances and resolutions that are considered by the governing body. Litigation is typically handled by outside counsel.

An analysis of costs indicates that this outsourcing can result in a substantial cost savings to the Township. During 2018 and 2019, the Township maintained the three in-house counsel positions to complete general counsel services. These positions resulted in costs to the Township of approximately \$600,000 per year, as follows:

2018	Salary	Fringe	Total Cost
Township Attorney	\$ 208,946.43	35%	\$ 282,077.68
Assistant Township Attorney 1	\$ 119,235.95	35%	\$ 160,968.53
Assistant Township Attorney 2	\$ 107,568.78	35%	\$ 145,217.85
			\$ 588,264.07

2019			
Township Attorney	\$ 214,766.13	35%	\$ 289,934.28
Assistant Township Attorney 1	\$ 129,027.04	35%	\$ 174,186.50
Assistant Township Attorney 2	\$ 107,773.94	35%	\$ 145,494.82
			\$ 609,615.60

During the course of 2020, the Township transitioned to an external Township Attorney mid-year, with the former in-house Township Attorney retiring in October. In order to develop a cost comparison despite a limited time period, we aggregated the external Township Attorney’s invoices from September, October, and November, which are then multiplied by four to reflect the estimated cost if extrapolated across 12 months of a year. This cost is added to the in-house Assistant Township Attorney’s salary and fringe, resulting in a total estimated cost of less than \$300,000:

2020 General Counsel Costs			
Ext. Township Attorney (Sep, Oct, Nov)	\$ 30,380.50	x4	\$ 121,522.00
Asst Township Attorney	\$ 129,027.00	35%	\$ 174,186.45
			\$ 295,708.45

As such, based upon this analysis, it appears that the outsourcing of the Township Attorney function results in an approximately \$300,000 per year gross savings to the Township for general counsel costs.

This restructuring can continue to benefit the Township as personnel costs continue to increase, especially healthcare and pension obligations, which are avoided through the use of professional services contracts. The new Department of Law structure appears to realize such efficiencies while maintaining one in-house attorney at Township Hall that can address day-to-day emergent issues, which is helpful in a municipality as large as Toms River.

Conclusions/Recommendations

- Government Strategy Group recommends that after calendar year 2021 is complete, the Township should conduct a formal, written analysis of all legal costs – general counsel services and all special legal services – incurred during the calendar year, preferably on an accrual basis, to ascertain whether the gross savings from the new arrangement has held up in whole or in part and has not unduly shifted costs over to special legal services arrangements.

Procurement

Procurement is generally governed by the New Jersey Local Public Contracts Law (“LPCL”). The LPCL also provides for a municipality to appoint a qualified purchasing agent (QPA), which is a certified individual that may be authorized by ordinance to award contracts up to a bid threshold, which is currently \$44,000. In turn, Toms River Ordinances establish a Division of Purchasing, which is headed by the Purchasing Agent, who must be a qualified QPA.

The Township Purchasing Agent has served in this position since January 2012 and previously served as a purchasing agent for over ten years in another municipality. The Purchasing Agent is assisted in the department by two purchasing clerks, one of whom was recently hired.

Contract awards are recommended by department heads and entered into Edmunds for approval by the Purchasing Agent. After that approval, the purchase is then submitted to the CFO for approval. The Purchasing Agent is authorized to approve contracts up to the bid threshold of \$44,000. All other actions requiring governing body approval are submitted to the Department of Law, and the Assistant Township Attorney (with the assistance of in-house paralegals) prepares all resolutions.

The purchasing office handles the issuance of all Requests for Proposals (RFP’s), which must first be authorized for issuance by the governing body. The office utilizes an online portal that allows bidders to download bids. The Township issues an annual RFP for professional services, so they are procured on a fair-and-open basis under the State’s Pay-to-Play Law. The Township typically seeks proposals for forty-five different categories of professional services and receives approximately five to ten bids for each.

The purchasing office reports that it does make use of purchasing via municipal purchasing cooperatives and via contracts as awarded by the State of New Jersey. Government Strategy Group’s review finds the Township’s purchasing operation to be functioning satisfactorily.

III. TECHNOLOGY & WORKFLOW

Over many interviews with staff from IT and nearly every other department, Government Strategy Group conducted a thorough review of the technology landscape at Toms River Township. The review also included the staff's use of software and digital tools in their workflow.

All of the staff GSG spoke with were open and forthcoming about their processes. Most could speak easily about the pros and cons of the tools they were working with and how information flowed to the necessary departments. There was a general awareness of the importance of cybersecurity but minimal knowledge about specific steps to take in their daily work to improve their department's security stance. A number of offices would benefit significantly from more automation and a shared approach to their related work. A summary of GSG's findings follows, beginning with the IT Division and concluding with digital tools and workflows in individual departments. Because of the highly segmented nature of reporting on IT throughout the entire organization, recommendations are included in this narrative for each area of review rather than left to the end of the review.

Information Technology

Areas of Strength

- Dedicated five-person in-house IT department staffed by a knowledgeable department head who follows best practices and demonstrates a commitment to reducing the Township's risk.
- Technology infrastructure is current, backed up consistently, and includes several defensive platforms to reduce the risk of a breach or malicious attack.
- Clear cyber incident response and reporting procedure in place.
- Secure remote access for staff.
- Township staff appears responsible and committed, employing some technology in their daily work and open to learning additional digital tools.

Areas of Risk

- No formal or documented cybersecurity training for staff in place.
- No threat hunting or logging solution in place.
- Third Party Gap Analysis identified areas of risk that have not been completely resolved.

Areas to Prioritize

- Consistent, documented security training program for staff. All users should have awareness of the current threat landscape and their role in following safe behavior and best practices.
- Implementation of an automation tool for offboarding credentials of retired or terminated Township staff and consultants. Over 50% of breaches are from insiders; eliminating access rights promptly and thoroughly reduces that risk.

- Create and share plan for addressing results of PEN test (network penetration test) and Gap Analysis. Vulnerability and risk management need improvement.

Areas to Improve:

- Replacement of the help desk ticketing system.
- Implementation of an Asset Management Platform.
- Upgrade virtual meeting technology for council and remote public meetings.
- Consider logging software to assist with threat hunting and vulnerability management.

Areas of Strength

- The Township has a dedicated technology division staffed by a knowledgeable division head and four IT technicians. The division head presents as a good planner who carefully allocates his resources. The division head sets strategy and the four staff members provide help desk services as well as network administration, installation, and configuration of hardware and software to the Township staff.
- Typically, two of the four technicians are assigned to the police department. The division has instituted a rotation and cross-training schedule so all four technicians are familiar with both municipal and police environments. Note: IT supports hardware only for the Police Department and fire services. Software and data issues are handled through a service contract with equipment vendors, as civilians are not permitted access to this data, except statistical data.
- Most new technology purchases are coordinated through the IT Division. The infrastructure is all on-premises and housed in two secure locations: one in the municipal building and one in the police building. Both locations have generators, security cameras, and very limited access. Critical equipment is replaced or upgraded on an industry-standard five-year lifecycle. As such, they are preparing for the purchase of a new server and storage equipment. When asked about the consideration of cloud storage as an alternative to new on-premises data storage infrastructure, the division head indicated a preference for on-premises hardware.
- Firewalls, antivirus, spam filtering, content filtering, automated screen savers, and strong password enforcement policies are all in place and current. System patching is automated.
- Best practices for backup of all data and applications are followed and include a copy stored in the cloud. The IT Director reports that full restoration of server data could be completed within 24 hours. Backup drives are encrypted.
- DNS (Domain Name System) browsing is monitored with Cisco Umbrella.
- Microsoft 365 (M365) application is utilized for email (522 mailboxes with more added for seasonal staff). Users do not leverage M365 One Drive (local cloud storage) or SharePoint online (shared cloud storage) for document storage. IT management prefers that users save docs and folders to a mapped drive on the server.
- All staff that requires it have remote connectivity to their desktops or applications with multifactor authentication in place. Azure AD (“active directory”) authentication for secure

online authentication and access to cloud applications was recently implemented. A guest wireless network is in place so visitors do not have access to the Township network.

- The Township's cyber incident response is written and posted on each desk in the IT division, and the IT staff is trained in exactly what steps to take if an incident or suspected incident occurs. They have a MEL (Municipal Excess Liability organization) hotline to call, with a 5-minute response SLA (Service Level Agreement). The MEL staff dispatches a security professional immediately while the Township staff begins following procedures to shut affected systems down. The staff has experienced a live cyber incident and reported that the MEL response was very good.

Areas of Risk

- While the IT staff is knowledgeable about cybersecurity and the risks that municipalities face, the general staff is not. There is no formal, documented cybersecurity training program in place for the employees. The Township is compliant with the MEL's Minimum Required Proficiency Standards and the IT staff leverages NJCCIC (the New Jersey Cybersecurity & Communications Integration Cell, which is another name for the Division of Cybersecurity of the NJ Office of Homeland Security) to stay up to date on current cyber threats. Department heads reported that occasionally they receive a reminder regarding phishing emails but nothing formal. They rely on the IT division to ensure they are working safely, but human error and unwittingly clicking on a malicious link continue to be the leading cause of cyberattacks leading to ransom requests. Toms River is a large municipality with hundreds of users logged into the network at any given time. As such, it is a rich target for ransomware and cyber mischief. Not only is the average financial loss to a municipality significant, but other costs also include disruption from denial of service, loss of sensitive information, and an erosion of the public's confidence in their elected officials.

Areas to Prioritize

- Create a formal, documented, and ongoing cyber training plan for the staff. Users remain the weakest link in municipal cyber defenses. Consider testing employee resilience with one of the free or paid phishing test software applications available. By employing a combination of software defenses like antivirus, antispaam and backups, with effective security awareness training for users, the Township can plug holes with both a software firewall and a human firewall.
- Consider USB port lockdown. This is not an oversight by IT. They constantly balance increased security with decreased usability and this step is often unwelcome by users. Open USB ports remain a point of vulnerability.
- Implement an automation tool for offboarding staff and consultants. Deleting credentials and application access from ex-employees is currently a manual process and an additional vulnerability point if one is missed.
- Create and share a plan to implement results of PEN test (2018) and Gap Analysis (2019). The IT Division took the important step of requesting third party penetration testing to stress their

defenses. The next step is a comprehensive plan to plug any vulnerability or risks that were identified.

- Provide additional segmentation of users at the network and application level.

Areas to Improve

- Replacement of the Help Desk Ticketing System. The existing system used by Township staff when requesting technical support is an outdated, home-grown affair, created from freeware. Yet it is the backbone of the help desk platform that supports an average of 600 users (more in the summer). IT management reports service demand is high. Four of the five IT staff spend much of their time on staff support, including high-level network support as well as help desk support (issues with computer connections, printers, mobile devices, and requests for services). A SaaS-based (“Software as a Service”) ticketing system offers significant benefits, including increased staff efficiency, faster issue resolution, and a digital record of inventory and assets. SaaS means delivering service or applications over the internet, rather than physically or with physical media. Equally important, the platform can monitor and report on issues and resolutions, giving management data-driven information on whether the Township’s IT staff resources are being used efficiently. While not inexpensive, the cost of these platforms has decreased as more companies have entered the market.
- Implementation of an Asset Tracking Platform. Tracking of Township assets is currently being done primarily via spreadsheet and inconsistent by department. The IT division maintains assets, the mechanics garage, and also the PD, resulting in an inefficient, duplicative, and potentially inaccurate process. Toms River has considerable hardware and software assets, including desktops, laptops, printers, network switches, storage arrays, TVs and recording devices, video cameras, vehicles, furniture, recreation equipment, buildings, and many others. These assets make up a significant portion of the Township’s budget every year and accurate visibility into exactly what you own, lease, maintain, service, purchase, and retire is critical. A robust asset tracking software program can identify, track, and report all of the Township’s assets in one system. Managers and the finance department can easily and independently analyze current practices and identify inefficiencies and potential savings. (Note: some Help Desk Ticketing software applications also include an asset tracking module.)
- Encryption software should be used when transmitting any files with personal data.
- Existing technology for hosting virtual meetings for the public (Mayor and Council, Planning Boards, and Boards of Adjustments) is poor and the customer experience equally poor. This has been a challenge for many municipalities since COVID-19 and should be slated for improvement. Rather than consider this a short-term necessity, municipalities can take the long view and recognize that they now have an opportunity to expand the number of residents they “meet” with on a regular basis and make virtual meetings a regular part of their public agendas.
- Automate the onboarding of new employees. IT handles Active Directory credentials but there is no single tool that alerts other departments of new employee requirements. Back and forth email requests are inefficient and prone to error.

- Undertake a vigorous initiative to reduce paper files.

Other Considerations

- Consider a virtual Chief Information Security Officer (CISO) or outsourced CISO services. The cost to hire a full-time security professional can be prohibitively expensive but outsourcing this role has become more common as cities and municipalities face more complex cybersecurity threats and data protection requirements. The Township IT staff uses some good defensive tools and independently ran a PEN Test and Gap analysis. However, they are not professional security experts and IT management freely discussed the need for additional security expertise and guidance.
- Consider using software collaboration tools that come with M365. One Drive and SharePoint Online can be useful for storing personal work documents safely and sharing frequently used work documents with colleagues. (Note: the senior center, ice rink, and building employees presently use One Drive to store their work.) The server would continue to host and protect on-premises applications. Cloud options continue to evolve at a rapid pace and can provide convenient access to work with just an internet connection and the correct credentials. On-premises hardware and software are no more secure, and most organizations are moving toward a hybrid approach to cloud services.
- Compare the cost and security of a cloud option when existing hardware is being replaced.
- Fire Prevention is not on the Township network and while they have their own IT employee for support, they still rely on the Township's IT division for significant assistance. Consider a shared service with Fire Prevention to support their staff's IT needs and eliminate the need for a dedicated IT employee.
- The Township should consider a hybrid restructuring of IT whereby IT management would continue in-house, but routine services outsourced in a managed services arrangement with a company that specializes in such arrangements. Other municipalities have had much success with these types of arrangements and there are a number of companies specializing in this and also in serving municipalities, including one located right in Toms River.

Police and Emergency Services

Software from Spillman Technologies, a wholly owned subsidiary of Motorola, is the main software platform for the Police Department, Fire and EMS, and the Township is heavily invested and highly dependent on it for day-to-day operations. This software is widely used in the law enforcement field. It was originally created from a home-grown Linux application. Motorola bought the company a few years ago and there have been growing pains ever since. The PD needs to have at least one person (currently it is a patrolman) who can manage the backend software and data, as civilians are not permitted access to the data, except statistical data. Toms River functions as the host of a Spillman shared services agreement with Manchester and Lavallette.

Areas of Strength

- Access to Spillman is permissions driven and the application is backed up by the IT department daily, using two entirely separate backup platforms (Barracuda and Veeam) for redundant protection.
- The majority of the PD's records are created and stored in Spillman; personnel, training, promotions, medical history, awards, disciplinary action, etc. and digital searches for these documents is straightforward. If the system is corrupted or fails, IT can restore the data from backup.
- The Spillman Command Dashboard is the module that the Department relies on most heavily. It includes the CAD (dispatch) and the Chief uses it regularly to search statistics.
- The department uses the Guardian Tracking System for internal affairs and expressed full satisfaction with it.
- The 911eye program (on-scene live video and photo streaming) has been very useful in reducing the number of officers that have to be dispatched to minor accident scenes without injuries. The program allows individuals who call into dispatch to use their cell phone to provide the exact location of the incident and stream live video of the scene. If an officer is needed, then the dispatcher can better prepare them for what to expect prior to arrival on the scene.
- The Department leverages the Spillman self-reporting feature that allows individuals to complete their own incident reports online. This is useful for minor crimes where no officer is required. The information goes to the watch commander and detective bureau for follow up.

Areas for Improvement

- The GIS function in the Spillman CAD module is vital to accurately dispatch emergency calls, especially EMS calls. The Chief and others report that they continue to have issues with this function in Spillman. The GIS function was changed from a centerline street map to a plotted location tool and this has caused significant issues. For example, the software is set to dispatch what appears to be the closest unit (i.e., as the crow flies), but because of roads, waterways, and other local obstacles that are not accounted for in the software, other units could be there in less time. This ongoing issue can cause delays in service and requires constant monitoring by dispatchers. The Dispatchers should be able to rely on this function to be accurate 100% of the time.
- Spreadsheets are used to keep track of all equipment and the maintenance garage uses its own program to keep track of car maintenance. This approach is inefficient, time-consuming, and prone to error. As discussed earlier in this report, a digital asset management platform accessible to the PD as well as to Township administrative and financial management should be considered.
- Paper documents are still the backbone of operations and the Chief readily admits he would like to reduce his reliance on paper. All personnel records that are created digitally in Spillman are also printed and kept in a folder in the PD records room. These records are maintained on paper until an officer retires. At the time of retirement, the file is scanned onto a disk and archived. This process is needlessly redundant as the data is generated, stored, and backed up on the

Spillman system every day. While there are some forms that the Chief indicated must be completed by hand, and others that require an original signature, these can be added to the records in Spillman.

- The PD would like to add crime video to the case records in Spillman but are concerned that it overloads the space on the server and backup server. These videos should be added to the digital case records in an ongoing effort to have one digital file that represents the entirety of the case as much as possible.
- The Fire Prevention Bureau uses their own program for inspections, but all of their information has to be loaded into Spillman as there is no interface between the two programs. This redundancy should be addressed.
- All medical information gathered by EMS for incidents is loaded into the EMS chart software (Image Trend) and not into Spillman. Information is not shared in real-time.
- The department no longer uses Nixle or reverse 911 services to communicate with residents. The Chief states that they are far more successful reaching their audience through social media and have 30K followers on their platforms. This being the case, the Township should eliminate any recurring costs (software or maintenance) associated with either Nixle or Reverse 911.
- The Chief indicated that while he understands the rotation of the two IT personnel for cross-training purposes, he believes switching the two resources regularly has a negative effect on the work. The indication was that project work takes longer and the knowledge isn't consistent; however, it is not possible to evaluate whether this offsets the benefit of having cross-trained staff to ensure the Police Department's vital functions can always be served.

Areas for Consideration

- Spillman software has in development a module that will analyze Committed Time versus Not-Committed Time. In the meantime, the PD is creating an ad hoc crystal report as a rather modest alternative. The value of the Spillman module as planned is that the Chief or Officers can very quickly see how many minutes of an officer's time is actually committed every hour, i.e., the length of time they spend responding to calls. For example, on the midnight shift, an officer may be obligated for only fifteen minutes out of every hour but on the day shift, it may be fifty minutes out of every hour. The module is planned to deliver real-time information on how the Township's resources are being used every day. Aside from its obvious value to the department for very specific scheduling changes and targeting resources where needed, it can provide the business office, financial administration, and Mayor and Council with data-driven insights they can rely on when managing and responding to requests from the department.
- The legacy phone system is well past its useful life and regularly has issues. The software runs on Windows 2000 (no longer supported) and replacement parts are difficult to procure. This is a vulnerability, particularly so in the event of a township or statewide emergency.

Emergency Services

EMS is managed by a Director and a Supervisor. In the past, it came under the Police Department, then was free standing under OEM, and is recently back with the Police Department. The current Emergency Services management sees this as a positive move, as they share training, supplies, infrastructure, and the POSS time system (Police Officer Scheduling System) with the PD. POSS is used for time and attendance only, not for scheduling. Most importantly, they share Spillman dispatch with the police, even though they have their own dispatchers. They report typically responding to approximately 15,000 calls each year.

- Outlook is leveraged for email and calendaring. They report that they do not use mapped drives; they save locally, which is not a best practice. They have a shared folder for common documents, and it is kept on the police network.
- WTW (When to Work) is their scheduling software. The fire agencies also use it. It allows them to see their upcoming schedule and put in for personal time-off or request open spots.
- The Edmunds Financial System is used for requesting supplies.
- Power DMS is used for document management, policies, procedures, notifications, and employee sign off.
- Image Trend is their electronic charting system for collecting data in the field. This is not integrated with Spillman. Access is through a web interface onto “toughbooks” (ruggedly constructed laptop computers). Each rig contains one toughbook with an air card for internet access.
- EMS reported the same glitches with the Spillman GIS system as the police explained, i.e., not always reliable GPS directions. They added that vehicle tracking is also not always accurate and in certain circumstances is a clear safety issue.
- There is no asset management system in place for their eight vehicles and related equipment.
- Public communication is mostly by social media; they can access Nixle, but as with the Police, it is reportedly little used.

Areas for Consideration

- Electronic charting software that integrates directly with Spillman should be explored.
- Automatic IT rotation in and out of PD/Emergency Services creates delays in multiday project work. Accommodations for multiday project work, including advance planning, should be developed.
- Cannot schedule training as a group as it drives overtime. EMT training is 48 hours every three years. Members must complete their training on their own time. This is reportedly a barrier to entry. The Township should explore providing a modest training stipend as an incentive to reduce or eliminate this reported barrier while also controlling costs.
- Comments regarding asset management and GIS mapping issues in other departments also apply to EMS.

Township Administrator

The Township Administrator evidenced a good overall view of IT and workflow issues.

Areas for Improvement

- Currently, the payroll function is performed in-house in the Edmunds system, while the Kronos system handles time and attendance. The Township should explore an automated program that ties together time and attendance and payroll. Another solution is to include in an RFP for banking services that the bank selected to serve Toms River must provide payroll service free of charge.
- The Novus Agenda software used by the Township is limited, not intuitive and approvals are often held up. The Township should explore other alternatives.
- The Township should pursue a project management platform that could assist with tracking, approvals, schedules, milestones, deadlines, and other aspects of critical township projects.
- The Township has no integrated HR platform. They borrow what they can from Edmunds but it is inefficient and inadequate. There are many solutions in the marketplace that should be explored.
- Every opportunity to reduce physical records in the Township should be pursued.
- The Township should establish a goal that every department accepts all payment forms and moves to cashless operations whenever possible; a formal, written rollout plan should be developed.
- The quality of the Toms River staff, on the whole, is high and entirely professional. Complaints about attitude and demeanor are reportedly down due to training with the department heads around customer service.

Personnel Division

The Personnel Division consists of a three-member staff. The information they capture, report, and store is vital to the smooth operation of the Township and yet, of all of the departments, divisions, and offices Government Management Group reviewed for this study, Personnel was the one in most need of a digital platform for daily work. They rely heavily on spreadsheets and institutional knowledge. Much of their work is duplicative and the software they do use is insufficient for their needs, resulting in wasted time and significant room for error.

Below are the main software applications in use and their limitations specific to the Personnel Office.

- Novus Agenda is used for job posting and hiring approval. The workflow is cumbersome, and critical items are often stalled in the approval process. The search feature is archaic.
- Edmunds Financial System contains only some of the information they need and requires manual inputting at nearly every step. The typical process is to run whatever they can from Edmunds and then manually add what is required and maintain the data on spreadsheets.

- Kronos is the time and attendance software for all employees (except police and EMS, who use POSS). The software only provides a time report and accruals.
- Sharepoint is used for employee onboarding but has significant limitations and no notification features.
- PowerDMS software allows employees to sign off on documents electronically but does not store email addresses. As a result, forms are often printed and signed with the paper copy given to Personnel.

There are numerous examples of tasks that should be automated but are handled manually, including the following:

- Retiree Tracking and Communication. Only some retirees are held in Edmunds. They maintain the rest on a spreadsheet. There is no mail merge to automate the process of communication and no platform to store data.
- Entitlement balances and FMLA (Family and Medical Leave Act) balances are kept on spreadsheets. Kronos does not replenish their time; payroll does it and Personnel must enter it manually.
- New hires have a waiting period before they are eligible for benefits. Personnel enrolls manually and has to set a manual reminder on Outlook calendar for the 45-day waiting period.
- Employee Onboarding. FT employees are onboarded using SharePoint. Ideally, all necessary parties should be alerted automatically on the action required (IT for badge creation and equipment requirements, Kronos ID for time and attendance, etc). The lack of an alerting feature requires Personnel to send individual emails to each department every time an employee is hired.
- New hire paperwork for seasonal staff is all manual and done on paper. Then it must be manually entered into Edmunds for payroll. Some seasonal employees punch the Kronos clocks, but many don't, and that time has to be tracked manually. From March to June each year, two employees are dedicated to seasonal onboarding. Employee files are kept forever, which means all these paper files have to be stored.
- All benefit tracking and reporting is manual.
- Manually tracking when dependents age out of the benefits plan leaves a lot of room for error. It is critical to know the date as the dependent must be offered COBRA. A mistake can leave the Township open to issues with COBRA and financial liabilities.
- Tracking FMLA applications and when benefits move from unpaid to paid status is performed manually, again using Outlook calendar to set alerts and reminders. This process is inefficient and has a large margin for error.
- W-2 reporting requires some manual input for reporting purposes. Edmunds does not auto-update when payroll terminates an employee, nor does it keep history. Personnel keeps a spreadsheet for any changes to benefits.
- Tracking hours to comply with ACH so that PT employees do not exceed hours is performed manually, with no alerting, only a report after the fact.

- Benefit contribution amounts, both employee and employer, are kept manually as Edmunds does not keep history. To create a report, for example, for a single bargaining unit of 100+ employees can take two weeks.
- Employee furloughs and carry over requests are all communicated via email and tracked by spreadsheet. The Personnel staff is typically still making adjustments in March of the following year.
- Benefit Opt-Out forms for employees (typically 120 employees) are paper and transmitted via interoffice mail. They get tracked manually via spreadsheet.
- Sick leave buyback is manually calculated via hire date and bargaining unit (union) provisions and kept on spreadsheets.
- Disciplinary actions, incident reports, probation periods, license expirations, etc., are all tracked manually. Lacking notification software, the staff uses their own Outlook calendars to set reminders. If a manual alert for a certification expiration is missed, there are consequences for both the Township and the employee, including financial consequences.
- The Council Personnel Action Report is created each time manually and includes positions posted, new hires, vacated positions, promotions, discipline, grievances, and any other employee-related actions. All of this information is kept manually.
- The Township intranet, which can be a good platform for documents and policies like the Employee Handbook, Drug and Alcohol Policy, Discrimination and Harassment Policy, is not updated regularly, so it has limited usefulness.

Areas to Prioritize

- Implement a Human Resources Information System (HRIS) that includes an Employee Self-Service Portal. A robust HRIS platform will automate most if not all of the above processes and workflows and integrate directly with payroll. Reporting can be generated from one system that holds employee, retiree, and dependent history.
- Implement an employee onboarding platform that includes electronic new hire paperwork and allows for automated notifications on actions required by relevant departments. Some HRIS systems in the marketplace can be used for onboarding.
- Also, implement an electronic process for onboarding and monitoring of the 350 seasonal employees.
- Implement a simple encryption software program for transmittal of sensitive information.

Division of Construction Services

The Construction Division's primary software program since 2016 is Spatial Data Logic (SDL), and they have embraced the technology. It is also used by Housing, Building, Zoning, and Engineering. Staff reports that they are very satisfied with it. The Inspectors use iPads in the field, loaded with the SDL application. While they are in the field, they have complete access to current and historical data on the property in question and can update their work remotely. Staff has remote access to their

desktops via Citrix and ConnectWise and can also log directly into the SDL application remotely. The Division is fully online with the New Jersey Department of Community Affairs and reports that they take cyber and other training at least four times a year.

Through SDL, the public has a portal to request and schedule inspections and check the status of plan review. Invoices can be paid online and the office leverages Munipay software (integrated into SDL) for credit card payments.

Applications are not available online. The staff reports that construction plans, including plumbing and electrical, still require an original signature and raised seals, but DCA may eventually allow a completely paperless submission.

Applications for minor work like decks and fences can be mailed in with a check or paid with a credit card. For more significant work, the applicant comes into the office to make an application.

Notably, communication between offices has improved and the construction office has visibility into a project end to end, so when a resident or builder asks for the status of a project, the office can provide accurate information even if the application is still with zoning or engineering. This is an improvement in customer service as the requester does not have to visit several departments to get a status update. The office utilizes a section of the website to post certain information and the information provided cuts down the number of calls to the office for general information.

The construction official reports that the biggest obstacle in the office is getting contracts signed and returned. Weekly summaries are now requested to monitor progress.

The office uses Microsoft Excel for monthly reporting.

Areas to Prioritize

- Field iPads are end of life and should be replaced.
- Once the state allows completely paperless submissions, some staff will require 60” monitors to review plans.

Area to Consider

- The office manager position in the construction office has been open since 2019. The Construction Official, a well-paid and highly trained professional, has been mainly filling this clerical role. The Township may want to consider a lower-paid staffer for this role.

Municipal Clerk's Office

The Municipal Clerk and the Clerk's Office staff use a number of software applications in their daily work, and building an accurate agenda for Council meetings is a big part of the job. They use one software application, Novus Agenda, for both agenda creation and personnel approvals. This application and the associated workflow are inadequate and inefficient. The staff does not leverage all of the software's capabilities, and they report that the modules they do use are inefficient. Multiple departments indicated that workflow in Novus was cumbersome. In Toms River, Novus is used heavily for advancing purchasing and agenda items through the approval process and for personnel actions that require approvals. However, the application does not have an alerting function to let the office know when an item or request is languishing in the approval process, i.e., an approver has yet to sign a document and send it to the next step. Items routinely make it halfway through the approval process and the office has no visibility into where the logjam is. Often documents are pulled and completed manually, defeating the purpose of the software. Both the Clerk's office and the requesters voice frustration with the process. Many items are needed for the council agenda, and they are routinely late or completed at the last minute. A significant amount of time is wasted on this process.

- Novus Agenda is not used to build the council agenda; this is created by hand. Minutes are also created in Word. Not all staff have strong knowledge of the Novus software. The application is not cloud-based.
- The process for adding items to the agenda is unnecessarily complex, with numerous approvals required, including the administration, purchasing, and the legal department, who type the final title memo into a Word document. The Township is paying the legal department to complete a word processing function.
- Gov QA, a cloud-based application for OPRA requests, works very well. Although Spatial Data Logic has similar functionality, it lacks the redaction tool that Toms River requires. Over 90% of all OPRA requests run through Gov QA, and some get uploaded from SDL (Permit and Building related requests).
- Edmunds is used for first approvals of purchase orders and requisitions.
- Kronos for Time and Attendance. No problems reported.
- M365 email is their primary communication tool. They use email to reserve conference rooms and communicate with other departments.
- The Clerk reports working toward reducing paper, primarily by scanning paper documents and storing them digitally. However, since the agenda creation is completed by hand, the entire package must be printed and then scanned back into M365 and emailed to recipients. Additionally, some documents like ordinances must be kept in hard copy. When possible and permitted under archiving regulations, hard copy documents are boxed up and sent for destruction.
- There is an open USB port on the scanner for a flash drive.

[Areas to Prioritize](#)

- Replace Novus Agenda with a SaaS-based Agenda application that offers visibility into every phase of the workflow and automates agendas, resolution creation, minutes, and other core functions as much as possible. The staff time saved by replacing the current inefficient and duplicative process should drive a relatively quick ROI. Note: It is critical for the Township to create and agree on a desired workflow before evaluating replacement software.
- While the office moves from an old scanner to a new high-capacity multi-function device, it should further consider moving to high-speed scanners that also recognize and store documents for easy electronic retrieval. Although some documents are not suitable for this – such as handwritten documents or forms – these systems add substantial efficiency to the work of municipal clerks as well as other offices. For example, searching for an old ordinance or resolution can be accomplished in seconds.
- Consider disabling the USB port on the scanner.

Court Administration

The court administration staff's work is done primarily on the New Jersey Courts Judiciary System, a secure online platform run by the State of NJ. The state supplies the internet lines and work terminal. Access is password protected and the password must be changed every thirty days.

The staff also has Township supplied workstations supported by the IT Department, and they access Edmunds, Kronos, email, and the M365 office suite for ancillary work. Mediation reports and budgeting are done on spreadsheets. The administrator explained that the nature of the work is very repetitive and as a result, documents are saved to a desktop rather than a mapped drive on the server, as it is more convenient to retrieve them. This practice is inherently risky as those documents are not backed up and are subject to corruption or loss if the desktop has a hardware or software issue. In fact, the administrator did have an issue in June 2020 when the desktop crashed and most of the administrator's work was lost. Nonetheless, the practice of saving to the desktop continues. Occasionally work is saved onto a flash drive, also not a best practice.

The Court Administrator's office does leverage Zoom for remote sessions and video conferences to the Ocean County Jail. Sessions are recorded and burned to a disk. The disk, the court jacket, and the court reporter recording are stored in a local filing cabinet for six years.

The Township website has a court section and they now publish the Zoom link to the court session. These sessions require restricted access and are not open to the public. The Court does not use social media at all.

Areas to Prioritize

- GSG recommends that all documents (outside the Judiciary application) be saved to a mapped drive that is regularly backed up by IT.

Finance Department

The Township CFO has been on board for close to a year and reports steady improvements in workflow as well as a number of initiatives still outstanding.

- Edmunds is leveraged for payroll, which is done in-house. The CFO shares concerns about Edmunds, which primarily center around security and poor internal controls. Dual factor authentication (an additional security layer common to financial platforms) is not available in Edmunds.
- Direct Deposit and electronic pay stubs are mandatory. The CFO is familiar with Employees Self Service portals and knows that Edmunds does offer one, but this is not a priority at this time due to other priorities taking precedence.
- The existing Chart of Accounts is unwieldy and inefficient. The CFO has an initiative to update by 2022.
- The Novus Agenda application is used as a catchall for personnel actions and approvals. It is very inefficient, and a number of departments have to use it. It is unclear if the staff understands the application well enough to know how to use it incrementally more effectively, but as a workflow management application, it does not deliver. This is mentioned often by several departments.
- Paper records and the cost to maintain the Physical Records Department across the Township are significant and growing. This is an area ripe for efficiency.
- Too many departments do not accept alternate forms of payment and there is no consistency among the departments. For example, the beach operation does not leverage online sales, yet the Recreation Department overall and the Tax Department make it easy to pay securely with a credit card or ACH.
- A few Township departments do not collect enough in fees to cover their costs. The CFO specifically called out the animal shelter and dog licenses.
- From an internal control perspective, one timekeeping system is preferred. Currently, the Township employees are on Kronos and the Police are on POSS.
- Parks, Buildings and Grounds is separate from the Public Works Department. Finance reports this as a significant duplication of people, equipment, and effort.

Areas to Prioritize

- The CFO is working with an application specific to agenda creation when instead it appears what is needed is a project management application, one that allows efficient collaboration, tracking, and process planning across departments, especially Administration, Finance, HR, and Purchasing.
- Implement a secure online option for beach and pool sales (such as Community Pass) and reduce cash handling. Increase compliance by making it easier to buy passes and perhaps reduce the number of cashiers.

- Enable every department that collects fees to accept electronic payment with the goal of cashless transactions. Fees should cover costs.

Areas to Consider

- Migrate from the old analog phone system to VOIP (Voice Over Internet Protocol) phones.
- Consider a deep dive into the total cost of records management, including the cost of the dedicated building and four dedicated staff members. Increase the number of scanners Township-wide (with high-speed scanners) and re-evaluate the retention policies. It is possible to digitize certain records and still adhere to state requirements.

Areas to Prioritize

- The Township should prepare and implement an RFP for banking services/depository services that includes the selected bank is responsible, at a minimum, for providing payroll service at no charge to the Township. This RFP can also include that the chosen bank provides support for a new HRIS system for the Township. This will help control the costs of a sophisticated HR system for the Township, which has reportedly impeded a system installation in the past.
- The Township should begin moving to a full-featured HRIS (Human Resources Information System) platform. GSG recommends a cloud-based platform. If payroll were not included in this system (for example, as provided free of charge by the Township's bank), then verification of compatibility with a selected HRIS platform must be performed. There are numerous HRIS packages to choose from, and all share some functionality and then offer a plethora of additional features.
- Clearly defining the top requirements of the HR staff will help drive the selection of the best package. Refining the wish list, and clearly identifying "wants" versus "needs" is critically important for any municipality as specifications will eventually have to go out to bid (unlike the commercial sector where they can often choose their specific package). All HRIS platforms will gather, organize, and maintain employee data securely. But some are better than others for small/medium businesses/organizations. Some have more robust benefits administration, while others offer onboarding, recruiting, position control, and employee self-service portals. In Toms River, for example, HR staff spends a significant amount of time manually developing reports. Any HRIS system the Township considers must have robust reporting functionality specific to the data they are called on to deliver. Another consideration is the complexity of standing the platform up in the environment. Honing the requirements will be essential for driving good bid responses. Some highly regarded HRIS platforms in the marketplace are:
 - ADP Workforce Now is one of the largest and best known in the public sector.
 - Unicorn HRO is used by several NJ municipalities and counties.
 - SAP Success Factors is built for small/medium businesses and has the advantage of being part of the SAP Software Solutions company, the world-class business software provider.
 - Zenefits and BambooHR both rank high among small/medium business.

- Before renewing the POSS software, consider the feasibility of migrating that data to Kronos Time and Attendance, depending on the adoption of a new HRIS platform as recommended by GSG.

Purchasing Division

The Purchasing Division manages approximately fifty professional RFPs each year. Summaries are maintained on a spreadsheet. They also average about seventy-seven bids each year and have structured most of them as three years in duration, with options to extend to reduce the amount of time and effort of going back out to bid.

- They use Edmunds heavily. All department requests are submitted electronically and must, as applicable, include a corresponding quote digitally attached (no more paper quotes). They monitor the requests for issues or missing information. The department no longer corrects errors; they send requests back to the requestor for correction.
- The Division recently instituted commodity codes that simplify the requisitions and allows flexibility for frequently purchased items while still adhering to the purchasing threshold.
- The Division also simplified the PO signature process between the CFO and the purchasing manager, allowing POs approved by both to be printed with their signature automatically. This has reduced hours of signing time. They also recently began accepting electronic invoices.
- Reports are created from Edmunds and spreadsheets (monthly reports and cash receipt reports).
- The CivicPlus application has allowed them to accept online bids. The office also sends out bid notices online.

Areas for Improvement

- The Division reports a lot of wasted time getting contracts signed and returned.
- The division head still spends a lot of time insuring that bid specs, rates and POs are accurate. Efforts are reportedly under way to get staff to review these documents before they get to the division head's desk.

Division of Human Services:

Services of the Division of Human Services include senior services, animal control, and the Municipal Alliance Program.

- For the Senior Center, the primary software used is MySeniorCenter for programs, sign-ins, registration, mapping, and mass calling. They use the open-source SAM (Serverless Application Model) for collecting information on their seniors for grant application purposes, but there is no integration between MySeniorCenter and SAM. Therefore, the work effort is duplicative.

Transportation scheduling, a critical component of the division's work, is not possible in MySeniorCenter so it is created manually and then added in.

- For the Animal Shelter/Control, the main program for pet licensing and audits is Munidex, a very old program also used by the Board of Health. Management reports that it is inefficient. They maintain their own animal shelter and adoption practice, and fees and grants do not cover the cost to run the operation.
- Sheltermanager.com software tracks adoptions, but management reports it is complex to use, and the staff is not trained in it. The division is still heavily dependent on paper.

Areas to Prioritize

- Migrate off Munidex to Spatial Data Logic, which is already in use in the Construction Office and DPW and has an animal license module.
- Implement online credit cards payment for licenses and other fees. This may have the added benefit of increasing compliance with licensing and increasing income from fees.

Areas to Consider

- Compare outsourcing the animal shelter to a neighboring humane shelter or a regional humane shelter against the cost of running a municipal operation. The County of Ocean itself operates two animal facilities.
- Consider merging the function of pet licensing to another department. Make the process of licensing simple to use so residents can easily register their pet using a link found on the Township website, and the staff resources are very minimal.

Tax Collector

This staff of nine collects 42,000 line items via mail, lockbox, and walk-up payments.

- Edmunds is the main software used by the Collector's Office for many tasks, including auto-generating 1099s for lien holders and Property Tax Redemption requests.
- Mailed payments are sent to a facility in Boston, which deposits to TD bank. The Tax Office receives a daily file and can view the TD bank software to identify and verify payments. This is a very efficient process with low impact on the staff.
- Property owners may pay online with a credit card or a bank ACH payment. ACH payments are increasing in frequency, but there is still steady walk-up traffic particularly among the senior population. The three largest mortgage companies wire payments.
- Realauuction Software is used for tax sales.
- Although this office has done more than most to reduce paper documents, there are some paper retention requirements. Paper certificates are boxed and sent to the Townships Record Retention

Building. The State of NJ still requires big binders for tax records, and each quarter more documents are added to the binders.

- Year-end reports are printed to PDF and must be saved to microfilm (NJ State requirement). The Building Department also has this requirement.

Areas for Consideration

- Microfilm and microfiche do deteriorate over time and it is uncertain how long the readers will continue to be available. There may be options to eliminate some of this paper storage. A certification for the clerk's office will allow scanned documents to be stored in two sites. Some organizations also scan microfiche into digital images that can be read by ordinary software. While this is not an immediate priority, it is related to the concern about records building and operations cost.

Recreation Department

The department is overseen by two full-time and one seasonal staff and managers at the golf course and ice rink.

- Edmunds is used for POs and tracking revenue and expenses.
- Online registration and payment are available through Community Pass for nearly all programs.
- A point-of-sale (POS) system is used at the golf course and the ice rink. Both are self-liquidating utilities but have been subsidized by the Toms River municipal budget. They manage their own content on the website and their own promotional efforts.

Area to Prioritize

- Recreation handles the badge sales and collections for the beach and the pool. As noted in the CFO section, all badges are sold and distributed manually by Township staff, either in the office or at the beach. No online sales are available.

Area for Improvement

- Recreation runs programs in the parks but does not have any of their own resources and relies on Parks, Building and Grounds Division to maintain the areas. Recreation reports fielding many complaints about the condition of the fields, facilities, and parks but cannot address any of the issues independently. Recreation staff is fielding concerns that ought to be handled by the Parks Division.

Department of Public Works

DPW is one of the larger departments in the Township, and as the majority of their work is manual, so too is the majority of their current workflow. However, the Department has a funded initiative to

move some of their workflows to Spatial Data Logic (SDL). Since this workflow change is already underway, it is not necessary to list and describe all of the manual processes identified by Government Strategy Group during meetings and interviews with DPW. Essentially, the Department has been living and dying by spreadsheets and institutional knowledge.

- Manual operations will be replaced by SDL, including work order programs, service requests, complaints, inspections, scheduling, and many other labor-intensive tracking tasks.
- SDL has been installed on the DPW hardware and they are in the early stages of software training. Initial necessary training is expected to be completed in early 2021.
- DPW has specific staff for payroll, purchasing, and clerical tasks.

Area for Improvement

- There is workflow overlap between DPW and Parks, Buildings and Grounds. Often, they report purchasing the same piece of equipment that could otherwise be shared. They duplicate services and don't often share knowledge. Both staffs are represented by the same union which can help facilitate the combining of workforces and getting more for the Township's budget. This is an opportunity to drive efficiency and reduce cost.

Records Management

Records management for Toms River is served by a Records Manager and staff, utilizing a dedicated records building. The Records Manager serves as well as the Council Liaison, a new title created this year, and the public information officer (PIO).

- The Council Liaison assignment involves coordinating proclamations and presentations, dealing with correspondence and calls, and generally acting as an aide to the council members. Edmunds is used minimally, and otherwise the work is done in Word and Excel.
- As PIO, the Records Manager helps maintain the website using CivicPlus.
- The Township maintains a significant records division that includes a building that is climate controlled and a dedicated staff. Access is limited.
- The primary software in use is Sunrise RecordsMine, which integrates with the State of NJ records system. Phase 1 is the only module in use and allows for digitally labeling and tracking of physical boxes of paperwork, requests for document destruction, and e-signing.
- Phase 2 (not in use) would allow access to a digital archive, eliminating the need to pull paper documents. Each department would have a desktop scanner that scans material directly into RecordsMine. Zoning, engineering, and building create the most significant document load.
- The office is currently using spreadsheets to track boxes due for destruction.
- The Township has a contract with Alternative Micrographics to take boxes from the Building Department and microfilm them. Both the box and the microfilm are returned. The microfilm is stored in a vault and a request goes to the state to destroy the paper documents. The Township

does not currently have a working microfilm reader, so documents stored on Microfilm cannot be viewed. A request has been made to purchase a reader. The Building Division does have CDs that contain their documents.

Area for Consideration:

- Implementing Phase 2 of the RecordsMine software could significantly reduce the overall costs of box storage. If the workflow requires staff to use desktop scanners to scan all their documents into the software, will the Township get employee compliance? Or will busy departments continue to box up their records and send them over to the records building?
- Outsourcing or implementing a shared services program for records management could provide notable savings for the Township.

Office of Tax Assessor

The Township is under a revaluation order and the Assessor's Office is focused on this task. The Township has contracted with a professional property appraisal company to assist in the process.

- GovQA software is used for OPRA requests and works very well.
- This office uses the Vital software platform approved for use in Ocean County. (Other counties allow the Assessor to choose the platform). It is a desktop-based versus a cloud-based application and has significant limitations regarding searching. Ocean County shares the frustration with Vital and may be looking to make a change.
- The team uses MS Surface Pro tablets in the field and can connect directly to Vital. Data from the field is uploaded at the end of each day.
- The Township does not have an online appeals option. All tax appeals are paper-based, and the data is maintained on a spreadsheet. Note: Monmouth County has a successful online appeals application, and this could be duplicated in Ocean County should the county permit it.

Township Website

The Township of Toms River website (www.tomsrivertownship.com) is well-designed and simple to navigate. Individual departments are easy to locate and each page has department contact information readily available. The site is hosted by CivicPlus, a well-regarded national firm that specializes in municipal websites. The Township staff has the ability to log in directly to the admin panel of the site and update content and graphics.

At least one individual from each department in the Township was trained to maintain their own section of the site with news and updates. There are no shared passwords; each department has a designated individual with his or her own credentials to access their section of the site. There is no two-factor authentication in place so anyone with the username and password has access to the admin panel on the site. While some departments do login, update and post new information, many

cannot remember their training or don't have the confidence in their ability to make changes. The bulk of the updating is usually completed by the Township Records Manager/Council Liaison, who was instrumental, along with the Clerk's Office Public Advocate at the time, in the creation of the site. The Records Manager created and handled the department level training when the site went live, but now reports that a number of departments would still prefer that that office does the posting. The Purchasing Division and the Clerk's Office reportedly handle their own department content changes well. In contrast, it was indicated that the recreation site is not updated often enough, and that group relies on Records to do their content updates despite the fact that the Recreation Department has credentials to update content and post on their own. (This may be a workload issue.)

The Clerk's Office reports a reasonable comfort level to make changes to graphics, lead-ins and content on the carousel section of the site and they handle any updates the Mayor would like to include. They will also make a simple update for another department. The Deputy Clerk posts meeting minutes, council agendas and other administrative news. They are not required to have their updates approved before posting. In the event of any staff changes, the Clerk's Office will work with HR to deactivate credentials.

The Police Department website (www.trpolice.org) is on a separate platform that has been hosted by a local Toms River firm, Web Alliance International, since 2017. The Township website does contain a link to the Police Department website so visitors to the Township website can easily access the PD site. There are three individuals with credentials to update the site: the Police Chief, the PIO/Media Relations Specialist, and the Accreditations Manager. For the most part the latter two work together, with the Accreditations Manager uploading anything related to official records, firearms certifications, etc., and the PIO handling the balance of content changes and additions. Approval from the Chief's office is sought before posting anything either to the website or the PD social media accounts. Each user has their own credentials; there is no multi-factor authentication in place. The PD staff makes copy changes and can request assistance from Web Alliance International for graphics. Web Alliance would also be the contact to deactivate user credentials for the site.

The Toms River IT Department does not handle any website management. The IT Manager reports that years ago they had some responsibility but that ended when the new website was created about four years ago and users had their own credentials to access the site.

Areas for Improvement

- Toms River should consider contacting both CivicPlus and Web Alliance International to request multifactor authentication for login credentials. Adding one more step to authenticating identity makes it harder for an attacker to access the site, significantly reducing the chances of data loss, identity theft, denial of service or ransomware.
- Departments who have been reluctant to update the content on their site should be re-trained on the process and required to maintain their site. Websites should be a reliable and accurate

source of information and are a reflection of the Township's ability and willingness to share information with their residents and visitors. It makes little sense that the low-level task of posting department content is shifted to a different department or office.

- Via implementation of the above recommendations, the Records Manager should then be able to assist the Recreation Department in getting its site up to date, a worthy objective considering the popularity of the many recreation programs in Toms River.

Conclusions Recommendations

In addition to the many recommendations for IT and workflow as presented in each of the sections above, Government Strategy Group emphasizes the following:

- The Township does not need to operate its own animal shelter. There are viable, humane, available alternatives in the area. This is an area not just for cost savings but possibly more humane service delivery.
- Implementation of a fully capable HRIS system supported by the Township's bank services/bank depository vendor can produce significant efficiencies and cost savings for the Township.
- Implementation of a hybrid IT operation with in-house management and a contract for routine help-desk functions offers possible substantial savings. Such a hybrid arrangement, where low-level help desk tasks are outsourced to a local managed service company and more strategic IT work is handled by in-house staff, should be initially explored by meeting with two or three companies that provide help desk services.
- The Township should consider establishing a small IT training facility where in-house IT professionals or outside IT instructors could provide training with focus and without distractions. This only needs to be a room with four or five equipped workstations to be effective and space for an instructor and display monitor.

IV. OPERATIONS & DEPARTMENTS

Public Works

The Township of Toms River operates a substantial Department of Public Works (DPW), which offers the core public works services typical of municipalities in New Jersey. However, neither parks maintenance nor buildings and grounds maintenance fall within the purview of the Department of Public Works, while one or both of these most often do in New Jersey municipalities. Rather, in an unusual arrangement, these functions find themselves situated in the Department of Community Development, together with code enforcement, engineering, planning and zoning, and a building division that handles permitting and inspections. At a minimum, this arrangement has raised issues of span of control, duplication of equipment and work, and less than ideal knowledge sharing and communications between the now disparate staffs.

As an example of the need to address this structural issue, an incident was reported to Government Strategy Group whereby the tree crew of the Division of Parks, Buildings and Grounds was incurring substantial overtime over many days after a windstorm and DPW offered to help, but their offer was declined. For purposes of this report, many of the issues involving parks maintenance and buildings and grounds maintenance are included here in the review of Public Works as a logical method of reviewing these issues.

A substantial component of the Department of Public Works is its full-service refuse collection and recycling operation. For a municipality the size of Toms River, this is a large-scale operation. Most collections are accomplished with automated collection vehicles operated by one employee. Although these trucks are about one-third more expensive than rear-loading trucks, it is well established that the extra cost is well worth it due to labor cost savings and savings in worker's compensation claims.

The Township also performs manual pick up of refuse at the beach and in parks. On the beach in season, one full-time employee and seasonal employees are used seven days per week to manually perform collections, using a small beach buggy/truck. On the boardwalk, the process is also manual and there is no access for a vehicle to get up onto the boardwalk, making this process even more labor-intensive. With inland properties, refuse is being picked up manually at Bayside Park, Bey Lea Soccer Complex, ball fields, associated parking lots, and other locations.

Public Works services the refuse collection and recycling needs of public and private schools and colleges and other non-profits under contractual arrangements that allow the Township to charge for the service.

A special service offered by the Township is a valet refuse and recycling collection service whereby a resident is not required to bring the refuse can or receptacle to the curb. Public Works maintains a "Holiday City" special help list for this service.

The Department of Public Works operates a recycling convenience yard where residents are permitted to bring defined items such as bulky waste, recycling, electronics, and brush. Detailed regulations for permissible use of the yard are posted on the Township's website. The yard is staffed during the week and on Saturdays. Employees check "customers" in and help them navigate to the proper disposal location in the yard. It is noted that providing this service helps to reduce household pickup costs.

The recycling convenience yard appears well organized and kept to a high standard of cleanliness for such an operation, with employees and equipment continually cleaning up the facility.

Leaf collection is performed in season and operated under NJ Department of Environmental Protection regulations and guidelines. Seasonal employees are utilized to supplement DPW staff in carrying this out. Curbside service is offered whereby residents put leaves out in bags for collection by DPW laborers who pick them up for disposal into rear-loading garbage trucks. The majority of leaves are put out in plastic bags and DPW laborers empty those bags into the trucks and return the bags to the property. This labor-intensive operation is also not environmentally friendly due to the significant use of plastic bags. The Township operates a compost site and has an arrangement with the county to process the leaves.

The Township has a large fleet of trucks that is more than sufficient to handle its needs. Trucks are often repurposed to extend their lifespan. For example, when the cab and chassis of a dump truck are still in good working order while the dump body is not and is not salvageable, the body will be replaced by a salt spreader and thus extend the life of the vehicle.

Public works functions are administered and overseen by two separate teams of managers/supervisors – one for parks and buildings and grounds maintenance and one for the Department of Public Works. Safety training and related training is offered and provided by the Ocean County Joint Insurance Fund at no charge to the Township as a member of the fund. Manual processes have managed department workflows and service calls for many years, but a new initiative has been undertaken to move many workflows over to the Spatial Data Logic System. One employee serves as the system analyst for this software. It was reported that Parks & Buildings and Grounds is not using this software.

The table of organization indicates a total of 147 positions, with thirty-four vacancies, for a current roster of 113 filled positions. After reviewing the table of organization, the current staffing, and the daily work sheets, Government Strategy Group finds that the department is adequately staffed and getting the job done. Management of the Parks, Buildings and Grounds Division in the Department of Community Services, however, believes that its division is shorthanded.

It was reported to Government Strategy Group that at least twelve experienced employees will be retiring in the next year or so.

The Township is well regarded for its snow removal operations. A manual of snow routes is kept in the office. The large fleet of trucks kept by the Township provides for adequate vehicles for plowing, brining, and salting.

Maintenance of public trees lies primarily with the Division of Parks, Buildings and Grounds. However, the Department of Public Works is also involved with tree trimming in certain circumstances (such as tree limbs overhanging roadways) and on certain properties. The shade tree crew is trained in chainsaw safety, roping and rigging, and all other necessary components of the work. Only trees in parks and public property are maintained, except in emergency conditions, since homeowners are responsible for trees along and in front of their property (i.e., in the right of way).

Following are charts comparing Public Works salaries and staffing for Toms River with Brick, Edison, and Hamilton.

Toms River/Brick Public Works Related Comparison										
TOMS RIVER					BRICK					
DIVISION	POSITION/TITLE	Low Salary	CURRENT SALARY	No.	DIVISION	POSITION/TITLE	Low Salary	CURRENT SALARY	No.	
Public Works	Director		\$ 135,826	1	Public Works	Director	\$ 96,311	\$ 166,224	1	
	Dep Dir		\$ 126,766	1						
	Bookkeeper		\$ 63,570	2		Vehicle Maint.				
	Asst Bookkeeper		\$ 54,812	1			Sprv Mechanic		\$ 98,343	1
	Secy		\$ 61,140	1		Asst Sprv Mech		\$ 72,168	1	
	Cashier Clk PT		\$ 17.26	1		Sr Mech	\$ 62,500	\$ 81,151	5	
				Sub Total		7	Mechanic	\$ 48,999	\$ 51,983	3
Maintenance	Foreman		\$ 110,829	1	Sr Store Keep		\$ 81,799	1		
	Asst Foremen		\$ 83,113	1	Supply Sprv PT		\$ 3,884	1		
	Chief Mech		\$ 86,019	2			Sub Total	12		
	1st Asst Mech		\$ 77,255	3	Sanit./Solid Waste	Superintend. PW		\$ 155,001	1	
	2nd Asst Mech	\$ 48,657	\$ 74,046	5		Sprv Sanit		\$ 115,715	1	
	Mechanic	\$ 80,838	\$ 82,037	5		Asst Sprv PW		\$ 95,848	1	
	Parts Rm Clk		\$ 71,826	1		Data Proc Pgrm		\$ 77,191	1	
			Sub Total	18		Truck Dr-Heavy	\$ 43,349	\$ 66,555	27	
Roads	Foreman		\$ 104,017	1		Recyc Prog Aid		\$ 99,396	1	
	Asst Foremen		\$ 81,147	1		Sanit/Rec Dr 1	\$ 66,555	\$ 73,211	5	
	Operator A	\$ 77,142	\$ 78,617	6	Maint Wkr 1 Grnd	\$ 41,384	\$ 63,399	2		
	Operator B	\$ 69,643	\$ 75,034	5	Equip Operator		\$ 77,858	1		
	Drivers	\$ 52,055	\$ 70,182	14	Bus Operator		\$ 35,875	2		
	Traff Maint		n/a	1	Laborer 1		\$ 60,539	2		
	Sr Traff Maint	\$ 71,049	\$ 75,034	1	Sign Mkr 2		\$ 81,046	1		
			Sub Total	29	Garg Attend		\$ 45,855	1		
Sanitation	Foreman'		\$ 105,943	1	Key Clk 3		\$ 67,837	1		
	Asst Foremen		\$ 89,262	1	Key Clk 1	\$ 33,703	\$ 42,000	2		
	Drivers	\$ 45,168	\$ 70,182	23	Clk 4		\$ 94,083	1		
				Sub Total	25			Sub Total	50	
Recycling	Foreman'		\$ 104,017	1	Sanit All Purpose/ Utility	Sprv PW		\$ 90,006	1	
	Asst Foremen		\$ 86,310	1		Asst Sprv PW		\$ 78,524	1	
	Drivers	\$ 52,053	\$ 70,182	27		Equip Operator	\$ 50,010	\$ 71,429	5	
	Laborer		\$ 65,591	1		Truck Dr-Heavy	\$ 42,292	\$ 48,553	7	
	Yard Attend CDL	\$ 66,766	\$ 71,380	4		Sanit/Rec Dr 1		\$ 66,555	1	
	Clean Comm PT		\$ 25.00	1		Sr Maint Rep		\$ 71,429	1	
	Secy		\$ 61,140	1				Sub Total	16	
			Sub Total	36	Bldgs & Grounds & Park Maint	Sprv Bldg& Grnds		\$ 113,908	1	
Parks, B&G	Director		\$ 131,483	1		Sprv Maint Rep		\$ 108,446	1	
						Maint Sprv Grnds		\$ 97,616	1	
Parks, B&G (incl EnvHlth, Golf)	Foreman		\$ 111,341	1		Maint Wkr 3		\$ 79,380	1	
	Asst Foreman		\$ 87,639	1		Maint Wkr 2	\$ 50,003	\$ 66,555	2	
	Rec Maint Wkrs	\$ 43,434	\$ 70,159	12		Main Wkr 1	\$ 40,375	\$ 63,399	17	
	Groundsman(2pt)	\$ 70,159	\$ 71,334	6		Sr Maint Rep		\$ 50,100	1	
	Sr Custodian		\$ 66,696	1	Laborer 1		\$ 60,539	1		
	Custodian	\$ 40,415	\$ 61,633	8	Equip Op		\$ 69,096	1		
	Secy		\$ 61,140	2	Sr Mech		\$ 64,157	1		
Golf Crse Sprv		\$ 101,283	1			Sub Total	27			
			Sub Total	32			GRAND TOTAL:	106		
			GRAND TOTAL:	147						
Golf Phys Infrastrut	Supervisor		\$ 101,283	1						
	Club House Mgr		\$ 73,817	1						
Ice Rink	Groundsman	\$ 43,434	\$ 59,946	4						
	Rec Maint Wkrs		\$ 46,081	1						
			Sub Total	7						

Toms River/Edison Public Works Related Comparison										
TOMS RIVER					EDISON					
DIVISION	POSITION/TITLE	Low Salary	CURRENT SALARY	No.	DIVISION	POSITION/TITLE	Low Salary	CURRENT SALARY	No.	
Public Works	Director		\$ 135,826	1	Public Works	Director		\$ 120,822	1	
	Dep Dir		\$ 126,766	1		Asst Dir		\$ 102,500	1	
	Bookkeeper		\$ 63,570	2		DPW Coord		\$ 49,504	1	
	Asst Bookkeeper		\$ 54,812	1		Process Clk	\$ 32,569	\$ 33,594	2	
	Secy		\$ 61,140	1						
	Cashier Clk PT		\$ 17.26	1						
				Sub Total		7				Sub Total
Maintenance	Foreman		\$ 110,829	1	Garage	Supervisor		\$ 91,972	1	
	Asst Foremen		\$ 83,113	1		Foreman		\$ 2,280	1	
	Chief Mech		\$ 86,019	2		Diesel Mech	\$ 74,441	\$ 81,349	8	
	1st Asst Mech		\$ 77,255	3		Tire Repairman		\$ 55,259	1	
	2nd Asst Mech	\$ 48,657	\$ 74,046	5		Clk		\$ 64,350	1	
	Mechanic	\$ 80,838	\$ 82,037	5					Sub Total	12
	Parts Rm Clk		\$ 71,826	1						
			Sub Total	18						
Roads	Foreman		\$ 104,017	1	Streets	Supervisor		\$ 92,312	1	
	Asst Foremen		\$ 81,147	1		Foreman		\$ 92,592	1	
	Operator A	\$ 77,142	\$ 78,617	6		Operator A		\$ 59,246	1	
	Operator B	\$ 69,643	\$ 75,034	5		Operator B	\$ 58,729	\$ 67,823	4	
	Drivers	\$ 52,055	\$ 70,182	14		Automated Drvr		\$ 58,111	1	
	Traff Maint		n/a	1		Tandem Trk Drv		\$ 57,517	5	
	Sr Traff Maint	\$ 71,049	\$ 75,034	1		Laborer 1		\$ 40,341	6	
			Sub Total	29	Maint Pers		\$ 40,341	2		
								Sub Total	21	
Sanitation	Foreman'		\$ 105,943	1	Garbage	Acting Sprv		\$ 101,555	1	
	Asst Foremen		\$ 89,262	1		Supervisor		\$ 101,555	1	
	Drivers	\$ 45,168	\$ 70,182	23		Automated Drvr	\$ 58,104	\$ 74,004	12	
			Sub Total	25	Tandem Trk Drv		\$ 57,517	4		
Recycling	Foreman'		\$ 104,017	1	Lifter		\$ 68,156	1		
	Asst Foremen		\$ 86,310	1	Laborer 1		\$ 40,331	5		
	Drivers	\$ 52,053	\$ 70,182	27	Laborer 2		\$ 45,513	3		
	Laborer		\$ 65,591	1				Sub Total	27	
	Yard Attend CDL	\$ 66,766	\$ 71,380	4						
	Clean Comm PT		\$ 25.00	1						
	Secy		\$ 61,140	1						
			Sub Total	36	Sanit./Recycling					
Parks, B&G	Director		\$ 131,483	1	Operator B		\$ 67,939	1		
					Lifter	\$ 55,259	\$ 62,542	2		
					Automated Drvr		\$ 58,111	3		
Parks, B&G	Foreman		\$ 111,341	1	Tandem Trk Drv	\$ 56,114	\$ 65,994	8		
(incl EnvHlth, Golf)	Asst Foreman		\$ 87,639	1	Laborer 1		\$ 40,341	1		
	Rec Maint Wkrs	\$ 43,434	\$ 70,159	12				Sub Total	15	
	Groundsman(2pt)	\$ 70,159	\$ 71,334	6	Bldgs & Grounds					
	Sr Custodian		\$ 66,696	1	Gen Maint PB	\$ 58,375	\$ 68,347	5		
	Custodian	\$ 40,415	\$ 61,633	8	Maint Person	\$ 64,235	\$ 65,218	5		
	Secy		\$ 61,140	2	Custodian	\$ 55,529	\$ 60,947	8		
	Golf Crse Sprv		\$ 101,283	1	Laborer 3		\$ 50,505	1		
					Laborer 1		\$ 40,331	5		
					Clerk			Sub Total	24	
			Sub Total	32	Park Maint.	Supervisor		\$ 101,555	1	
					Foreman		\$ 91,969	1		
			GRAND TOTAL:	147	Tandem Tr Driv		\$ 71,983	2		
					Leadman		\$ 71,484	2		
Golf Phys Infrastrut	Supervisor		\$ 101,283	1	Maint Person		\$ 57,137	5		
	Club House Mgr		\$ 73,817	1	Equip Op		\$ 67,937	1		
	Groundsman	\$ 43,434	\$ 59,946	4	Mechanic		\$ 66,812	1		
					Laborer		\$ 40,331	4		
Ice Rink	Rec Maint Wkrs		\$ 46,081	1	Transport Driv		\$ 57,631	1		
								Sub Total	18	
			Sub Total	7					18	
								GRAND TOTAL:	122	

Toms River/Hamilton Public Works Related Comparison									
TOMS RIVER					HAMILTON				
DIVISION	POSITION/TITLE	Low Salary	CURRENT SALARY	No.	DIVISION	POSITION/TITLE	Low Salary	CURRENT SALARY	No.
Public Works	Director		\$ 135,826	1	Admin	Director (Super)		\$ 134,758	1
	Dep Dir		\$ 126,766	1		PW Super		\$ 128,156	1
	Bookkeeper		\$ 63,570	2		Chief Ad Serv		\$ 84,080	1
	Asst Bookkeeper		\$ 54,812	1		Admin Anlst		\$ 76,198	1
	Secy		\$ 61,140	1		Recyc Coord		\$ 93,273	1
	Cashier Clk PT		\$ 17,26	1		Coord Safety		\$ 84,156	1
			Sub Total	7		Sr PW Inspec		\$ 88,741	1
Maintenance	Foreman		\$ 110,829	1		PW Inspec	\$ 64,643	\$ 75,093	3
	Asst Foremen		\$ 83,113	1		Admin Clk		\$ 71,016	1
	Chief Mech		\$ 86,019	2		Pr CT	\$ 58,932	\$ 64,643	2
	1st Asst Mech		\$ 77,255	3		Clk	\$ 20.00	\$ 37,564	1.5
	2nd Asst Mech	\$ 48,657	\$ 74,046	5				Sub Total	14.5
	Mechanic	\$ 80,838	\$ 82,037	5	Garage	Sprv Mech		\$ 88,738	1
	Parts Rm Clk		\$ 71,826	1		Auto Serv Writ		\$ 77,374	1
			Sub Total	18		Sr Mech		\$ 79,176	2
Roads	Foreman		\$ 104,017	1		Mech	\$ 64,351	\$ 76,683	7
	Asst Foremen		\$ 81,147	1		Mech Help	\$ 50,789	\$ 59,975	2
	Operator A	\$ 77,142	\$ 78,617	6				Sub Total	13
	Operator B	\$ 69,643	\$ 75,034	5	Roads	Roads Super		\$ 115,145	1
	Drivers	\$ 52,055	\$ 70,182	14		PW Super		\$ 107,838	1
	Traff Maint		n/a	1		Gen Super		\$ 90,527	1
	Sr Traff Maint	\$ 71,049	\$ 75,034	1		Sprv Roads	\$ 79,745	\$ 84,773	5
			Sub Total	29		Hvy Equip Op	\$ 66,209	\$ 76,682	13
						Sr Traff Mt Rep		\$ 67,983	2
Sanitation	Foreman		\$ 105,943	1		Truck Driv Hevy	\$ 57,779	\$ 61,872	2
	Asst Foremen		\$ 89,262	1		Truck Driv Lgt	\$ 53,687	\$ 60,508	5
	Drivers	\$ 45,168	\$ 70,182	23		Laborer	\$ 39,168	\$ 56,171	13
			Sub Total	25		Mason		\$ 76,682	1
Recycling	Foreman		\$ 104,017	1				Sub Total	44
	Asst Foremen		\$ 86,310	1	Bldgs & Grnds	Super Pub Prop		\$ 107,838	1
	Drivers	\$ 52,053	\$ 70,182	27		Sprv Maint Rep		\$ 84,773	1
	Laborer		\$ 65,591	1		Sprv Elec		\$ 84,773	1
	Yard Attend CDL	\$ 66,766	\$ 71,380	4		Sprv Buid Serv		\$ 84,773	1
	Clean Comm PT		\$ 25.00	1		Sprv Plumb		\$ 84,773	1
	Secy		\$ 61,140	1		Sr Bldg Wkr		\$ 59,975	3
			Sub Total	36		Sr Maint Rep		\$ 69,034	1
						Bldg Maint Wkr	\$ 51,334	\$ 66,464	6
Parks, B&G	Director		\$ 131,483	1		Elec		\$ 64,351	2
						Plumb		\$ 64,351	1
Parks, B&G	Foreman		\$ 111,341	1		Carpent		\$ 76,683	1
(incl EnvHlth, Golf)	Asst Foreman		\$ 87,639	1		Laborer	\$ 39,168	\$ 56,171	6
	Rec Maint Wkrs	\$ 43,434	\$ 70,159	12		Plumb Hlp		\$ 57,546	1
	Groundsman(2pt)	\$ 70,159	\$ 71,334	6		Elec Hlp		\$ 56,060	1
	Sr Custodian		\$ 66,696	1		Sr Stock Clk		\$ 60,297	1
	Custodian	\$ 40,415	\$ 61,633	8				Sub Total	28
	Secy		\$ 61,140	2	Park Maint	Sprv Rec Maint		\$ 84,773	2
	Golf Crse Sprv		\$ 101,283	1		Sprv Maint Rep		\$ 84,773	1
						Sprv Greenhse		\$ 84,773	1
						Sprv Rec-Tree		\$ 84,773	1
			Sub Total	32		Sr Park Maint	\$ 50,823	\$ 59,975	5
			GRAND TOTAL:	147		Park Maint Wkr	\$ 49,240	\$ 58,059	7
						Maint Rep	\$ 59,033	\$ 66,464	2
Golf Phys Infrastrut	Supervisor		\$ 101,283	1		Laborer L & H	\$ 39,168	\$ 56,171	19
	Club House Mgr		\$ 73,817	1		Truck Driv	\$ 57,779	\$ 61,880	3
	Groundsman	\$ 43,434	\$ 59,946	4		Tree Climb		\$ 68,833	1
						Hvy Equip Op		\$ 69,636	1
								Sub Total	43
Ice Rink	Rec Maint Wkrs		\$ 46,081	1				GRAND TOTAL:	142.5
			Sub Total	7					

Conclusions/Recommendations

Government Strategy Group makes the following recommendations:

- The Township should reorganize its departmental structure so that everything associated with the Division of Parks, Buildings and Grounds falls under the Department of Public Works' jurisdiction. The efficiencies that would be accomplished by this are numerous, including:
 - Savings of hundreds of thousands of dollars per year through elimination of duplicated management/supervision, equipment, and systems. This can be phased in as retirements/vacancies occur and equipment purchasing is evaluated and scheduled. Merging these units creates the ability to share equipment and employees on a daily basis if needed.
 - Reduction of overtime costs at a minimum in the Division of Parks, Buildings and Grounds through better coordination and teamwork between work crews, as well as cross-training and job-sharing.

This reorganization would also eliminate similar functions being managed by divided management teams, leading to better lines of responsibility and accountability, which fosters better management and efficiency.

- The Township should implement a new leaf program requiring all leaves to be put out for collection in biodegradable paper bags. Leaves should not be accepted in plastic bags, which creates unnecessary labor costs and is environmentally unfriendly. To kick-off the new program, the Township should offer ten free leaf bags to each homeowner before leaf season and offer additional bags at cost to any interested homeowner. Landscapers licensed to operate in Toms River could dump leaves in bulk at the designated Township location, with proper certification ensuring deposited leaves are collected only in Toms River or the landscaper would lose leaf dumping privileges. A detailed description of the program as recommended by GSG is attached to this report in the Appendix.
- Automated collection vehicles should be used to collect waste throughout the Township's parks and other public property locations wherever possible. Presently, collections are accomplished manually utilizing a pickup truck with two employees. It would be more efficient and less costly to perform this function using the automated trucks. Some of the areas already have the automatic system cans, but the cans are emptied manually. Boardwalk locations at Ortley Beach are not accessible by vehicle – even a small “Workman” type – creating a very labor-intensive effort to collect waste from the receptacles there. It was reported to GSG that the Township is considering some boardwalk improvement plans, including possibly connecting two sections of the boardwalk. It is recommended that a vehicle ramp be incorporated into any boardwalk improvement plans to facilitate more efficient waste collection and other services.

- According to DPW records, automated refuse and recycling collection is being accomplished at an average rate of 600 households served per day. This is at the low end of the industry standard of 600 to 900 collections per day. This may be due to special conditions in Toms River, such as the number of receptacles permitted per household, but merits further study. While the former Director of DPW successfully accomplished eliminating overtime for refuse and recycling collections, there may now be room for further improvement upon learning this current information. Staff are permitted to go off-duty when their present routes are completed, which is a standard industry practice recognized for its effectiveness, but route schedules should be reexamined to see which might incorporate additional daily pickups. Also, parks and public properties could be added to routes wherever possible, thereby effectuating labor cost savings. (Note: for locations where it may be impossible to locate automated system cans for easy automated pickup, it would still be more efficient/less costly to wheel the can to a spot for pickup when the truck arrives.)
- The Township should consider adding a real-time GPS tracking system for refuse and recycling vehicles and other trucks. Such a system allows for data gathering and analysis that can improve decision-making, leading to greater productivity, cost savings, and more efficient delivery of services. It also leads to better staff accountability, as well as better informed labor contract negotiations. There are many competitive systems in the marketplace, and these systems have become highly sophisticated and easier to deploy and use.
- The Township should install a web-based camera security system at the Public Works yard and gas pumps. The system should be accessible to the Director's computer and the Business Administrator's computer, and any other officials deemed necessary or appropriate by the Township. While no unauthorized usage of gasoline or diesel fuel, or other Township vehicles or equipment, was reported to Government Strategy Group, the installation of cameras often picks up either instances of unauthorized uses or other practices or information that helps improve operational efficiency.
- The Recycling Convenience Center is open on Saturdays and staffed by six employees who are paid overtime rates for the day. Since this is a regular, permanent service offered by the Township, it should be operated using a five-day work schedule that does not require overtime rates. Regular services should not utilize overtime. Employees working the yard on Saturdays should be given a day off from the regular work week and paid at straight time rates. If giving all six employees the same weekday off creates a workforce issue during regular weekdays, then weekdays off could be staggered. (Note: This recommendation may require negotiation with the bargaining unit.)
- Maintenance of refuse and recycling vehicles, as well as other trucks and vehicles, could be improved by moving some of the Township's vehicle mechanics to a second shift. (Note: This recommendation may require negotiation with the bargaining unit.)
- The Township should do a cost analysis for the "Holiday City" special help list, so there is a clear understanding of what it costs to provide this special service free of charge and there are

no surprises. For communities that have their own maintenance crews, it should be explored why these crews cannot provide this service.

- The Township should continue to monitor and analyze the cost of providing refuse and recycling collections to schools and non-profits to ensure that it is recouping the costs.
- The Township has initiated implementation of the Spatial Data Logic software system for the management of work in the Department of Public Works. It should also be implemented in the Division of Parks, Buildings and Grounds. It should be used more extensively for daily work orders. Once the software has been populated with the appropriate Toms River information, forepersons should be provided with tablets to document their work. This would ensure accurate tracking of the use of equipment, workforce, and materials used on each job or assignment and help improve efficiency in deploying these resources. Training in the Spatial Data Logic system should be ramped up to take full advantage of efficiencies and improved service delivery offered by the system. Additionally, one more “key user” should be trained as a backup to the one in place.
- The Township should consider contracting for janitorial services. Other municipalities have had successful experience in doing so, either with private contractors or with sheltered workshops. (Note: sheltered workshops are exempt from the Local Public Contract Law. However, if a sheltered workshop is to be considered, Government Strategy Group recommends that formal estimates or quotes be obtained from private contractors to ensure that the workshop is financially and operationally competitive.) In-house janitorial staff could be transferred to Public Works, which help fill vacated posts due to retirements.
- For maintenance of buildings, the Township should consider establishing a more professional building services unit to include an individual licensed as an electrician. Providing the educational opportunity to an in-house person could accomplish this and would ultimately lead to more effective and efficient building maintenance. As a whole, this unit could service the routine plumbing, electrical, carpentry, and HVAC maintenance needs of the Township.
- Except in select instances of specialized service at certain recreational facilities as outlined in the Recreation section of this report, Government Strategy Group does not recommend an overall outsourcing of landscape services that primarily consist of grass cutting. While doing so can save money, large municipalities too often experience problems such as contractor failures to keep to schedules, contractor usage of poor equipment that does not provide quality service, and frequent changing of contractors.
- The Township has a large fleet of trucks and vehicles, more than needed for the daily work of Public Works. However, the fleet’s growth has been a reasoned development due to a management philosophy of having more trucks and vehicles than needed for routine work to deal with special needs and emergencies, such as snow plowing and salting. Some vehicles in the yard, for example, are utilized only for snow plowing and salting. While this philosophy can certainly be justified by a desire to provide top-notch service to the community’s residents and businesses, Government Strategy Group nevertheless recommends some fine tuning of fleet management that could save money without diminishing services. It should

be noted that implementing GSG's recommendation for the installation of a vehicle GPS will also help in planning for vehicle acquisition needs. The Township should develop a five-year plan that is updated annually for fleet management that incorporates the following: slowing down the purchase of trucks and adding more contracted snow plowing services; renting heavy equipment rather than purchasing, especially for those pieces of equipment that are used only occasionally. With proper planning, the Township can effectuate cost savings in its fleet management.

- The Department of Public Works implemented a program of in-house training for laborers who do not possess a Commercial Driver's License (CDL) so that they can obtain the CDL and it now hires only drivers who possess a CDL. The title of laborer has effectively been changed to truck driver. Overall training is underway, especially to address succession planning needs. Government Strategy Group notes that effective training is critical to having an adequately functioning and smoothly functioning department. The Department should develop and adopt a formal, written three-year training plan to ensure that its needs for trained personnel are met, especially given the large number of vacancies expected in the near future, including losing longtime, experienced employees to retirement. The plan should be updated annually. Leadership training for senior personnel should be implemented where needed.

Emergency Medical Services (EMS)

Emergency Medical Services (EMS) represents a fundamental public safety component for any community. The delivery of EMS in Toms River is both complex and redundant. There are five independent, volunteer first aid squads; each own their respective buildings and designated response coverage areas for the Township. The volunteer first aid squads are East Dover First Aid Squad, Pleasant Plains First Aid Squad, Silverton First Aid Squad, Toms River First Aid Squad and Dover-Brick First Aid Squad. The Silverton First Aid Squad staffs its ambulances with paid (per-diem) employees; all others operate with volunteer staffing. In addition, there is a full-time, municipal EMS delivery system, Toms River EMS.

The Township is divided into four response zones for EMS dispatch. During the summer months, each agency rotates, placing an ambulance on the island portion of the Township to assure rapid responses to EMS incidents occurring there.

Paramedic, advanced life support medical services are provided by RWJ Barnabas Health. Community Medical Center located in Toms River is the destination for approximately 80% of the patients transported. Jersey Shore Medical Center serves as the regional Trauma Center.

Collectively, there were 13,965 responses during 2019 to handle some 12,411 incidents. The higher number of responses reflects the number of incidents where a multi-unit response occurred. The table below shows the breakdown of responses by agency for 2019:

Agency	Number of Responses	% of Total Responses
Toms River EMS	9,269	66.4
Silverton First Aid Squad	2,985	21.4
Toms River First Aid Squad	753	5.4
Pleasant Plains Squad	522	3.7
East Dover First Aid Squad	402	2.9
Dover-Brick First Aid Squad	34	0.2
Total	13,965	100

In order to provide improved response times to incidents occurring on the barrier island during the busy and congested summer season, Township EMS agencies temporarily locate a unit on the island on a daily, rotational basis. While this arrangement improves response times on a seasonal basis, consideration should be given to entering into a shared service agreement with an EMS provider located on the barrier island.

As background, until approximately 2002, the local first aid squads were responsible for delivery of EMS in the Township. In response to concerns about a decline in volunteers’ availability and their ability to provide timely responses to emergency medical incidents, the Township implemented a full-time EMS agency as a unit of the local police department.

Historically, Toms River has provided financial support amounting to \$24,000 annually to each of the first aid squads. More recently, the Township entered into billing agreements with all of the squads, with the exception of the Dover-Brick unit that operates independently and covers a small portion of the Township. The agreements provide for billing and revenue collection services for patient transport by ambulance and are formalized as shared services agreements between the Township and each of the squads.

As part of the agreement, each agency operates under the license granted to the municipality by the NJ Department of Health and Senior Services, Office of Emergency Medical Services. As such, the municipality maintains certain operational controls, including, importantly, medical oversight by a Township appointed medical director. Moreover, all of the squads operate within the overall Toms River EMS structure. The EMS director who also serves as the Township’s OEM director, is in charge of the overall EMS program.

All of the shared service agreements, except with the Silverton First Aid Squad, are similar. Billing revenue is collected by a third-party provider that charges a fee for that service; the revenue is then shared 50% for the municipality and 50% to the first aid squad. The revenue sharing program is in lieu of the Township providing a direct support payment to each first aid squad. However, if that revenue does not reach \$24,000 annually, the Township will make up the difference in the form of a direct contribution. The Township also provides maintenance and fuel for each Squad as well as ambulance replacement on an as needed basis.

The shared service agreement with the Silverton First Aid Squad is unique. While the squad pays for its own maintenance, fuel and ambulance replacement costs, it also has a more generous revenue-sharing arrangement with the Township. Ambulance billing comprises three components: loading fee, mileage fee and supplies fee. The agreement allows Silverton to receive 100% of the supplies and mileage fee and 80% of the loading fee. Moreover, another unique contract provision involves disputes arising from operational decisions by the Township EMS director. In the event of an unresolved dispute, the matter “shall be addressed with a third-party mediator.”

Conclusions/Recommendations

- Evaluate each agreement for consistency and equity and determine whether a shared services agreement is the most appropriate form of agreement.
- Although the Dover-Brick First Aid Squad is responsible for a very small portion of Toms River, it should nevertheless be subject to the same provisions and oversight as each of the other EMS agencies in the Township.
- Consider establishing a shared service agreement for delivery of EMS with a provider located on the barrier island.

Regarding dispatch, the EMS system for Toms River is dispatched from the local police department communications center. All EMS providers operate on the same radio network and use a consistent computer-aided dispatch system. There are a total of four Fire/EMS dispatchers and one Fire/EMS supervisor, all of whom are employed by the local fire district, providing the service to the municipality by a shared service agreement. While the communications center is a shared police, fire and EMS system, only one dispatcher on duty is responsible for Fire and EMS dispatching. The Fire/EMS dispatchers are represented for collective bargaining purposes by the International Association of Firefighters.

The local communications center operates as a Public Safety Dispatch Point (PSDP). It dispatches public safety units based on 9-1-1 calls received from the separate Public Safety Answering Point (PSAP) operated by the Ocean County Sheriff’s Department. In practice, 9-1-1 calls are first answered by the Ocean County Sheriff’s dispatchers and are then transferred to the Toms River Communications Center for dispatching. Pre-arrival medical instructions are provided by the Ocean County Sheriff’s Department 9-1-1 operators.

Although the Toms River Communication Center combines police, fire and EMS dispatchers in one location, it does not operate as a combined dispatch operation. Instead, the dispatchers operate as functionally separate entities responsible for police or fire and EMS. Ideally, a combined center has cross-trained personnel that while primarily responsible for one function, can provide immediate assistance transparently to any other discipline based on call load. This is especially important in Toms River, where there is only one fire/EMS dispatcher on duty at any given time. In the event of a major fire or multiple EMS or fire incidents, the single telecommunicator can be easily overwhelmed.

The work of dispatchers, now more commonly referred to as “telecommunicators”, is recognized as an essential component of the public safety continuum. A quote from the Ocean County Sheriff’s website put it best:

“Once considered simply a clerical position, dispatch professionals are now recognized as public safety telecommunicators (PST) and the first responders on the scene of any crime, fire or medical emergency. No longer ‘just a dispatcher,’ these highly trained professionals are protecting callers and responders, preserving evidence and saving lives every day.”

Since the call handling is processed by two separate agencies, the PSAP in the Ocean County Sheriff’s Department and the PSDP in the Toms River Police Department, there is the potential for delay. At least one EMS provider interviewed expressed concern about the delay in dispatch based on calls transferred from Ocean County to TRPD.

Conclusions/Recommendations

- Conduct a study of call processing times to determine whether an actual delay exists in dispatching EMS units based on the transfer of calls from the County to the local Fire / EMS dispatcher.
- Consider fully integrating Fire/EMS dispatching with Ocean County Dispatch to benefit from greater depth of Fire/EMS dispatching resources.

With respect to medical records, New Jersey requires all EMS providers to track all responses and patient information using an electronic medical records system. This is an important process for better understanding public health issues related to local, regional and statewide emergency medical responses as well as methods to facilitate billing for services provided. The state provides, at no cost, an electronic billing system, “Image Trend”. While considered adequate, the system does not include some features such as mileage tracking, which is especially important from a billing standpoint.

The state provided Image Trend electronic records system is used by all providers in Toms River except for Silverton First Aid Squad, which uses a separate (fee based) “Charts” system that does record mileage.

Conclusions/Recommendations

- Evaluate the “Charts” system’s cost and benefits as the consistent electronic records platform for EMS agencies in the Township.
- Confirm that the Township Medical Director conducts a review of all call sheets from all EMS agencies in the Township regularly.

Toms River Emergency Medical Services (TREMS) was established as a civilian unit within the local police department in 2002. TREMS is the full-time, municipal EMS system for Toms River. The current director has considerable experience serving some 42 years in the EMS field locally, the last 20 years as a Toms River employee. He also serves as the Township’s Emergency Management official. There is one EMS supervisor, who also has a long tenure in the EMS field, and 16 full-time Community Service Officers (a local title for the Emergency Medical Technicians, commonly referred to as EMTs). There are also about 16 part-time EMTs along with one clerk.

Although TREMS originated within the police department, it was transferred for a time to the Human Resources area and, in 2019, was returned within the police department. While considered a police department unit and technically reporting through a police captain, TREMS functions operationally as a distinct entity with its own civilian director, supervisor and staff.

TREMS has a fleet of eight ambulances, one of which is reserved for bariatric patient transport. All units are four-wheel drive and of a modular design so that the ambulance body can be updated and then re-mounted on a new chassis as needed for less cost than the outright purchase of a new unit. TREMS ambulances are updated in this fashion on a four-year basis. The Department of Public Works performs engine and chassis maintenance while any repairs or maintenance to the patient area is performed by an outside vendor, P&L Custom Emergency Vehicles.

There is no physical headquarters facility to house and garage the ambulances; instead, they are stored in an open parking area behind the police department. While on duty during the daytime period, the crews may position their units at one of the local first aid squad facilities. The lack of a facility to house the ambulances on a regular basis is a deficiency that exposes the vehicles to the elements and will exacerbate maintenance issues.

Specialized equipment includes eight Lucas Devices – designed for mechanical delivery of CPR. Since introducing the devices four years ago, there has been a reported 20% improvement in patient survival rate.

TREMS has taken steps in response to the operational impact of the pandemic. In addition to providing essential personal protective equipment, a decontamination procedure has been implemented for use after transport of a suspected COVID patient and at the end of each shift, using a UV lantern and disinfectant solution.

Each crew consists of two EMTs that work 12-hour shifts on the so-called “Pitman” schedule providing coverage 24-hours a day, seven days per week. The number of crews on duty is scheduled

to coincide with the anticipated and historical call volume. From 8 a.m. to 6 p.m., there are three crews on duty; during the early morning and evening time frames, there are two crews in operation, and there is one crew on duty overnight. To assure coverage, part-time (per diem) employees, paid at an hourly rate of \$16.50, are assigned to supplement staffing on Wednesdays and during scheduled absences.

EMS Billing is provided through a contract to an outside vendor, Farnsworth and Semptimphelter LLC. The Township does not balance bill residents. The EMS director reports that the billing fees and services provided by the vendor are reviewed every six months.

During 2019, a total of \$2,304,191 in net revenue was collected, with \$1,641,704 applied to the TREMS budget. The remaining \$662,487 was distributed among the other EMS providers. During 2019, the Silverton First Aid Squad participated in the revenue sharing for only part of the year. The revenue received offset the 2019 TREMS budget of \$1,893,320 in part, resulting in \$251,616 not covered by patient billing. It is anticipated that the shortfall will increase in 2020.

It should be acknowledged that there is a cost to delivery of Emergency Medical Services, whether through the support of local volunteer first aid squads or staffing of a municipally-based service. However, the current shortfall in funding can be lowered or eliminated by the Township retaining a greater portion of revenue or dispatching TREMS as the primary agency to all incidents. One study reported that TREMS was available to respond more than 78% of the time a volunteer agency was dispatched.

Conclusions/Recommendations

- The Township should consider reducing the current shortfall in the EMS budget by dispatching TREMS to more incidents and/or should consider enhancing its share of billing revenues.

Naturally, all budgets are affected by staffing and compensation levels. The table below compares Toms River EMS to other municipal providers in the local market area. While the starting salaries in Toms River are the lowest, the top salary is the highest, by a considerable margin. Since several current employees have long tenures, the overall salary costs are higher, reflecting their years of service and long experience. However, it is anticipated that two employees on long term leave will soon be replaced. The lower starting salary and added steps in the salary guide will help to moderate the overall salary expense.

The table also compares part-time salaries. At \$16.50 per hour, Toms River has the lowest average hourly rate, making Toms River less attractive for part-time EMTs, particularly for recruiting in a competitive environment. This is especially important because Toms River relies on part-time employees to staff scheduled absences of full-time employees, representing considerable savings in what otherwise would require overtime expense.

Finally, the table compares the number of full-time and part-time employees. Neighboring Brick, for example, has 24 full-time and 30 part-time employees compared to the 16 full-time and 16 part-time in Toms River.

	BRICK	LAKEWOOD	JACKSON	TOMS RIVER	MANCHESTER	BERKELEY
FULL TIME	\$41,945.00	\$35,763. - \$59,856.		\$33,507. - \$72,247.	\$39,520. - \$55,120.	\$41,600. - \$45,760.
	No Steps	7 Steps		12 Steps	Based on Experience	EMT / EMT Paramedic
PART TIME	\$25.00 - \$27.50	\$15.00-\$22.00	\$18.00-\$23.00	\$16.50	\$19.00-\$26.50	\$16.00-\$18.00
FULL TIME STAFF	24	18		16	24	9
PART TIME STAFF	30	16	27	16	12	25
TOTAL STAFF	54	34	27	32	36	34

Conclusions/Recommendations

- Increase the part-time hourly rate to be competitive with area EMS providers.
- Conduct a formal staffing study to determine if additional full-time and part-time staffing is necessary.

With regard to training, much of the annual required training is conducted online and additional training opportunities are constrained due to limitations in staffing. However, an “active shooter” training program is currently being readied for delivery. Training among the various agencies is said to be non-existent, which is a special concern because there were more than 1,500 responses during 2019 involving multiple agencies at various incidents. Cross training members from all agencies in their respective operational protocols, vehicles and equipment will better serve the public.

Conclusions/Recommendations

- As part of a staffing study, determine whether it is cost effective to hire a full-time EMT to serve as a “floater” to provide flexible scheduling coverage to allow more opportunities for staff member training.
- Implement a training program to better familiarize all local EMS agencies with each agency’s operational protocols, vehicles and equipment.

Any review of EMS services in Toms River must keep in mind that the TREMS program was implemented to address a concern about the local volunteer first aid squads’ ability to continue to provide a timely response to emergency medical incidents. Although a study of each volunteer agency was not a part of this review, the breakdown of incidents handled by each agency confirms

that TREMS is, indeed, filling a critical need. It is also likely that the trend in decreasing volunteerism – not unique to Toms River – is not going to change.

Many squads, Silverton First Aid Squad is an example, have converted from all-volunteer agencies to entities with paid staff to improve response capabilities. Some communities have entered into contracts with a private vendor for EMS. Still, others combine EMS with the Fire organization to have the benefits of an integrated command structure with cross-trained, career personnel to provide a depth of resources to respond to fire and emergency medical incidents.

Another option that would address both the redundancy and complexity of the existing system would be to integrate all of the agencies into a single Toms River EMS entity. This agency would have the benefit of both full-time career personnel and be augmented by volunteers while reducing duplication in terms of equipment and facilities.

The delivery of EMS in Toms River is continuing to evolve. The transition from an all-volunteer based system to a combination municipal, career and per-diem, volunteer squad model has been underway since 2002. The evolution will need to continue to address the increasing demands on the EMS providers and ensure that Toms River continues to have excellent delivery of emergency medical services. The best way to prepare for this continuing evolution is to plan for it through a formal strategic planning process.

Conclusions/Recommendations

- The Township should undertake a formal strategic planning process to develop a long-range plan for the delivery of EMS, including consideration of creating a single EMS entity.

Health and Human Services

(Note: Year-to-date figures in this section are as supplied by staff at the time interviews were conducted.)

The incumbent Director of Health and Human Services is a 35-year employee. The department name is somewhat of a misnomer, inasmuch as Ocean County delivers health department services and the registrar of vital statistics and certain inspection and licensing is within the office of the Township Clerk. The department does, however, deliver a range of services, including Animal Control, Senior Outreach Center, Services and Programs for Older Adults, as well as Municipal Alliance programs.

In addition to the director, the department is staffed by one transportation director, one outreach counselor, three drivers and one part-time maintenance person. There is an Advisory Board that includes approximately 20 active members that are described by the director as “the best volunteers.”

The Toms River Senior Outreach Center is a relatively new facility in excellent condition. A variety of programs are scheduled daily for older adults, and it is reported that the department services some

6,000 clients. In addition to an array of social and fitness programs provided, several services are offered for both seniors and their caregivers including Medicare D assistance, assessment for Meals on Wheel eligibility, health screenings, caregiver support and transportation to medical appointments and food shopping via senior buses.

The availability of transportation for older adults is of special importance for their health and wellness. The department operates one handicapped accessible, 18-passenger bus used for local trips and two 8-passenger vans used for transportation to medical appointments.

The department played an important role during the recent shutdown mandated as a consequence of the pandemic. The Senior Center was used as a food distribution site serving approximately 100 meals each day that were transported by furloughed drivers.

The Senior Outreach Center programs are operated independently of any programs that may be offered by the Recreation Department.

The 2020 budget was offset through Federal, State and program fees that amounted to nearly \$95,000.

Conclusions/Recommendations

- Opportunities for collaboration with the Recreation Department on offerings for older adults should be explored.
- The Senior Center and its programs and operations should be located within, and be under the jurisdiction of, the Recreation Department to achieve greater efficiency, coordination, and service delivery.

The Toms River Municipal Alliance Coordinator has been in the role for 19-years. The program is under the Health and Human Services Department and the coordinator maintains an office at the Senior Outreach Center. The co-location with the senior outreach providers is wise, allowing for the sharing of resources to address a variety of concerns including homelessness, food insecurity, addiction, and domestic violence, among other issues.

The local Municipal Alliance has started a novel program working with Kean University. Partnering with their public health nursing staff and students, the Municipal Alliance relationship provides realistic learning opportunities for the staff and students to create and facilitate community outreach programs that ultimately benefit the members of the community.

The animal control function is managed by the division manager, who also serves as animal control officer (ACO) and is a six-year employee, serving in the present capacity for two years. The incumbent reports receiving specialized training as an animal cruelty officer and working closely with the local police department on cases involving potentially dangerous dogs.

In addition to the division manager, the staff includes four full-time animal control officers (ACOs) who are also responsible for maintenance of the local animal shelter, one part-time (four days per week) kennel attendant, one full-time clerk and one part-time clerk, shared with the police department.

There is a corps of volunteers that assist with dog walking. One ACO is a volunteer coordinator and provides training for the volunteers. According to the division manager an online “wish list” for needed shelter supplies has had a “great response”.

The Toms River Animal Shelter, located adjacent to the police headquarters, is a new facility. The shelter, which is approximately six years-old, has a capacity of 40 dogs and 28 cats and is reported to be one of only a small number of municipal animal shelters in New Jersey. Ocean County operates two animal shelters, one in Jackson Township and one located in Manahawkin.

The animal control officers respond to incidents involving a variety of animals – from dogs and cats to various types of birds, deer, racoons, turtles and even a snake. The table below illustrates a comparison of 2019 and 2020 year-to-date activity of the Toms River Animal Shelter:



Activity	2019	2020 YTD
Intakes	676	491
Born in Shelter	2	
Returns	7	5
Adoptions	211 Including 132 cats & kittens, 61 dogs.	114 Including: 76 cats & kittens, 28 dogs.
Euthanized	171 Including 34 cats & kittens, 13 dogs.	142 Including 39 cats & kittens, 11 dogs.
Died	14	13
Dead on Arrival	11	9
Returned to Owner	241	161
Transferred to Another Agency	28	30
Released to Wild	16	17
Live Releases	480	305
Neutered/Spayed Shelter Animals	49	65

Although no formal shared services agreements are in place, it was reported that animal control officers would occasionally assist area communities on request. A previous shared services agreement with Island Heights was terminated.

It was reported that the Animal Shelter includes an area that was intended for use as retail space. Providing the option for pet owners to shop for supplies at the animal shelter would be an excellent

opportunity to defray the costs of operating the shelter. Beyond establishing a retail presence, there is the potential for a public-private-partnership that could also help defray costs associated with operating the shelter. Both of these options should be considered. A Request For Proposals (RFP) should be developed to at minimum explore interest from the private sector in partnering in delivery of this service.

Toms River requires dog and cat owners to have their pets licensed. A public health component of the licensing requirement is that the pet must be vaccinated for rabies. To encourage vaccinations, the Animal Shelter holds annual rabies clinics where vaccinations are provided free of charge. It was reported that it had been years since a dog and cat census was conducted in Toms River. Consequently, it is likely that the current number of licensed pets: 3,584 dogs and 335 cats is low, potentially very low.

According to the American Veterinary Medical Association, about 38% of households own a dog and 25% are cat owners. Applying those same percentages to Toms River suggests that there could be nearly 35,000 dogs and 23,000 cats within the community. Even if there were just one-fourth of that number, it represents a significant loss in revenue – estimated as much as \$175,000 – and importantly, a potential public health issue if rabies vaccinations are not maintained.

Conclusions/Recommendations

- A comprehensive pet canvassing campaign should be developed focusing on ensuring that all pets are licensed and vaccinated. There is an opportunity to improve public health, safety, and welfare and also justifiably increase revenues to the Township in the public interest by \$100,000+ per year.
- Alternatively, or in conjunction with the above, consideration should be given to having code inspectors also check on pet licensing when in premises with pets.
- Shared services for animal control should be promoted to area communities, many of whom currently rely on private vendors.
- Shared services with Ocean County for animal shelter operations should also be explored to determine whether any efficiencies and savings may be gained.
- Consideration should be given for the development of the retail space within the animal shelter for sale of pet supplies.
- An RFP should be developed to explore a public-private-partnership for operation of the animal shelter.

Community Development

The Township Engineer who serves as the Director of Community Development is a 13-year employee, a third-generation engineer, and was recently promoted to the current position. There are one assistant engineer and a total of 11 consulting engineers. The consulting engineers are contracted

for design work as well as serving as consultants to the zoning board of adjustment and the planning board. Annual bids are procured for design and inspection services.

Construction project specifications are developed within the engineering division. The division handles day-to-day plan reviews and charges a fee of \$225 for each plan review. There is no additional fee charged for reviews of amended plans. There are two full-time engineering inspectors responsible for site inspections.

Two Geographic Information System (GIS) mapping specialists are responsible for creating the local tax maps, infrastructure and snowplow route maps, among others.

The software system used is Spatial Data Logic which is a platform effectively used throughout the department by the various divisions.

The engineering division uses technology effectively, including creating an application for the DEP storm system mapping as well as an informative flow chart to assist applicants throughout the construction permitting process.

Of the approximate 40,000 parcels in Toms River, some 4,000 were substantially damaged during Superstorm Sandy, and an additional 14,000 were impacted by the highwater line from the same storm. The Township receives \$500,000 in local aid annually to elevate roadways to limit the impact of future flooding events. The engineer reports that the road elevation program has been very successful.

The engineer maintains a resident complaint log that is used as a “tickler file” for future capital projects. This is an effective practice to identify areas within the community that may need future infrastructure improvements.

The Parks and Buildings & Grounds division manager has been in this role for approximately three years. There are about 20 full-time and several seasonal employees who maintain a broad spectrum of facilities and parks. It is somewhat unusual for the responsibility of Parks, Buildings and Grounds to be outside of the Department of Public Works organization as it is in Toms River. A separate section in this report on Public Works addresses this issue.

The Building, Construction, and Inspections Division is managed by a construction official, who has been serving in that capacity since 1989. The Toms River construction office has 20 full-time employees, of which eight are clerical, all of whom are certified as Construction Technical Assistants (CTAs). The remaining 12 employees are sub-code officials, all of whom are full-time.

The Bureau of Fire Prevention, which includes the fire sub-code and fire inspectors, are employed by the local fire district and serve through an interlocal agreement with the Toms River Fire Commissioners.

The position of office manager has been vacant for some time. The construction official has been filling the role and reports that the position should be filled based on the impact on operations during the vacancy.

The Toms River Construction Office is busy. The construction official estimates that the office is among the “top 10 busiest in the state”. The table below illustrates the number of plan reviews, inspections, construction value and fees collected, comparing residential and commercial activity during 2019 and 2020 year-to-date. It should be noted that despite the high level of activity, virtually all plan reviews are completed within the required 20-day review period – a notable achievement.

	2020 YTD		2019	
	Commercial	Residential	Commercial	Residential
UCC Plan Reviews	3,059	10,356	3,525	12,438
Total Plan Reviews		13,415		15,963
% completed within 20 days	100%	100%	100%	100%
UCC Inspections	6,204	19,348	6,082	21,463
Total UCC Inspections		25,552		27,545
Construction Permit Rev.	\$1,132,099	\$1,315,301	\$798,929	\$1,858,055
Total Revenue		\$2,447,400		\$2,656,984
Construction Value	\$84,187,545	\$72,556,889	\$61,462,709	\$97,446,443
Total Construction Value		\$156,744,434		\$158,909,152
Permits Issued	996	4,099	1,128	5,108
Total Permits Issued		5,095		6,236

The construction office gives evidence of steps taken to improve efficiency. For example, an online portal is used by applicants to track the progress of their permit approval process. Inspectors use iPads for field inspection work that is then integrated with the Spatial Data Logic (SDL) permitting software.

Building departments are intended to be self-supporting enterprises with various permitting fees intended to cover costs. The construction official intends to propose a fee increase based on an analysis that a 2015 statewide change in permitting requirements resulted in about \$200,000 in lost fees. That change removed the requirement for a permit when replacing roofing, siding or decks. Another loss relates to improvements made to certain exempt properties, made more significant because Toms River is the County seat. The construction official estimates a loss of \$150,000 - \$200,000 in construction fees related to exemptions.

In addition to the use of technology, steps have been introduced to maintain a high-functioning and positive work environment, as evidenced by the staff’s long tenure. All of the clerical staff are

certified as construction technical assistants. That designation permits the staff to provide value-added assistance to contractors and property owners throughout the permit application process. The construction official reports working to foster an environment of mutual respect and maintaining an open-door policy for all staff, with ready feedback and advice to staff. An example of a best practice is the weekly meetings held among the sub-code officials and inspectors to address any questions or concerns. Maintaining such open communication among and between the staff members is an essential practice that serves as a foundation for service excellence for the community's benefit.

Although the office does not currently accept construction plans electronically, the construction official acknowledges the need to be prepared to go paperless. It is anticipated that an upgrade for electronic submissions can cost as much as \$100,000. (Note: this cost can likely be a capital expense, not operating.)

The construction official estimates that there are as many as 8,000 open permits (construction code permits taken out by contractors and property owners but never received a final inspection). While most of the open permits are likely for minor work, it is also expected that some represent substantial projects. Aside from assuring that the projects were finalized in compliance with all code requirements, it is also important to ensure that completed projects that should result in added assessments are added to the property tax rolls. Currently, the inspectors address the open permits when there is free time. However, in such a busy office, free time is at a premium.

The building department has provided services to adjacent communities through shared services agreements, most recently with Island Heights and Brick. Each of the agreements has ended; in Brick's case, due to the extreme volume of workload following Superstorm Sandy.

Conclusions/Recommendations

- The vacancy in the position of office manager should be filled.
- The current fee schedule should be updated to assure that the construction office continues to be self-supporting, including for the aforesaid position and any debt service for capital expenditures.
- A program to address the open permits is needed. The office should develop a system to code the open permits and prioritize them in terms of financial impact to the Township and its taxpayers. This means identifying those open permits with tax assessment implications (i.e., relatively major projects like additions versus minor work). A tickle file can be developed by areas of the Township so that when inspectors are out on inspections in an area/neighborhood, they could also pick up one or a number of backlogged open permits in that area. While it may take some time to set up a system initially, steady adherence to it should provide a worthwhile return on investment for the taxpayers. (Note: a program like this would also benefit the public schools financially.)
- The reasons for the termination of former shared service agreements should be reviewed to determine whether opportunities may exist for implementing new agreements.

The Division of Code Enforcement/Housing is managed by a division manager and a supervisor, both of whom have been in their current roles for about three and one-half years. There are six full-time inspectors; in addition, the supervisor also participates in inspection work.

The supervisor reported that the staff takes pride in their work and they are “always on the go in this office.” The activity level is high, with some 9,000 inspections conducted annually.

Code Enforcement Inspectors are responsible for several inspection programs described below:

Rental Certificate of Occupancy – All rental properties in Toms River require a certificate of occupancy (CO) inspection based on change of occupancy or ownership or every three years if no occupancy or owner change. The CO application and an inspection checklist are available online. The \$150 fee is payable online using the Spatial Data Logic portal. Any required follow up inspections are \$50. For multi-family rental units, a minimum of 10% of the total units is inspected each year, as well as those where there was a change in occupancy or ownership.

Vacant Property Registration – Vacant properties can be a significant source of property maintenance complaints. Following a strict definition of what constitutes a vacant property, Toms River has adopted a comprehensive program to assure that vacant properties are, indeed, maintained. The code enforcement staff uses property records and deed information effectively to determine ownership; frequently, the properties are in foreclosure and bank owned. The registration requirement provides information as to the current property maintenance contractor. The fee schedule is progressive, beginning at \$1,000 in year one and ending at \$5,000 in year four and subsequent years, and is intended to motivate the owner to have the property re-occupied.

Quality of Life Task Force – Certain property maintenance issues are particularly complex and require the coordination of several agencies – overcrowding is an example of a complex issue. A Quality-of-Life Task Force that includes representatives from law enforcement, fire department, code enforcement, zoning, construction and administration who meet bi-weekly to address these issues is an excellent approach to address these complex and often intractable problems.

Zoning – The code enforcement inspectors also serve as the zoning inspectors for Toms River.

The table below reflects the activities performed by the code enforcement division comparing 2019 and 2020 year-to-date:

Activity	2019	2020 YTD
Rental Certificate of Occupancy Inspection	2,846 Initial Inspections	2,009 Initial Inspections
	242 Re-inspections	303 Re-inspections
Seasonal Rental Certificate of Occupancy Inspection	New title for 2020	523 Initial Inspections; 68 re-inspections
Vacant Property Inspection	1,823 Inspections	1,403 Inspections
Spot Inspection	965 Inspections	1007 Inspections
Complaint Inspection	2,826 Inspections	2,609 Inspections
Desk Inspection	223 Inspections	138 Inspections
Court Follow Up Inspection	New title for 2020	109 Inspections
PB/G Follow Up Inspection	New title for 2020	11 Inspections
Virtual Rental Certificate of Occupancy Inspection	New title for 2020	23 Inspections
File Investigation	New title for 2020	221 Inspections
Task Force Inspections	New title for late 2020	8 Inspections. Many spot inspections
Complaints	1,409	1,114
Zoning Complaints	Approx. 1,000 including follow-ups	Approx. 852 including follow-ups

According to the division manager, the motivating goal for the office's work is the safety of dwelling occupants within the community. In terms of an approach toward violations found during scheduled inspections or by way of complaints received, gaining compliance was the expressed goal. Normally, a

reinspection is scheduled for two weeks to assess compliance. That deadline can be extended based on circumstances and the degree of progress toward compliance. A summons is issued for property owners that are non-compliant. It was reported that few cases go to trial.

There is an effective tool available to the Township for egregious property maintenance violations where the owner is non-compliant – the implementation of a tax lien. Action to address the violation can be taken directly by the Township. All costs – assessed at the FEMA rate – are placed on the property as a tax lien resulting in a reported collection rate in excess of 99%.

Conclusions/Recommendations

Code enforcement representatives indicated a need to be better able to monitor vacant properties. The Township should investigate available software options that would assist in the monitoring of vacant properties.

Police Department

Preface:

To properly identify efficiencies in any organization, it is prudent to be aware that subjectivity bias may play a part in and both distort and impact recommendations. As a matter of trying to understand and weigh efficiencies, analysts must do so with a focus on attempting to try and look at savings, in the context of the opportunity costs when choosing one alternative or priority over another.

As per Investopedia (Adam Hayes), “Opportunity costs represent the potential benefits an individual, investor, or business misses out on when choosing one alternative over another. The idea of opportunity costs is a major concept in economics. Because by definition they are unseen, opportunity costs can be easily overlooked if one is not careful. Understanding the potential missed opportunities foregone by choosing one investment over another allows for better decision-making.”

In the context of public safety and police departments, police executives either knowingly or unknowingly make decisions that have an opportunity cost. They impact their departments, the communities they serve and ultimately reflect municipal and state government’s priorities and fiscal challenges.

Leadership and Management Posture:

In the case of the Toms River Police Department, they have a significant investment in community initiatives (community policing and problem-solving policing), finding efficiencies and focusing on staffing properly, to enhance their residents’ quality of life. Ultimately their goals are to reduce crime and traffic-related incidents.

What is obvious and material regarding this study is that the police department's leadership has taken a holistic approach to planning, managing and supervising the department. The Chief of Department has and continues to communicate what the priorities are in the department, what is expected of both himself and the staff, as well as the patrol officers on the front line who ensure a robust public safety profile for the Toms River community.

The Chief of Department has prepared and employs a comprehensive overview of "the State of the Department Address" that sets the tone for the entire department and serves as a clear example of the priorities and values that guide the department. This is a simple and straightforward document that the Chief reviews with all new police officers over several hours. It outlines the department's purpose, core functions, priorities, accomplishments, philosophy, responsibilities, the CompStat (the computerization and quantification program used by police departments) dashboard, budget, capital projects, staffing, initiatives and the image the department wants to portray. In addition, the document stresses, "Doing it right is easier than doing it wrong," and "Be Kind. For everyone you meet is fighting a battle you know nothing about."

This document emphasizes patience, tolerance, humility, allowing people to express feelings and vent, utilizing emotional labeling to show respect, and generating voluntary compliance.

One only needs to look at the current state of affairs and challenges in modern-day policing and the "State of the Department" document to see evidence that the Chief and staff are working to foster a "guardian" culture in the Toms River Police Department, as opposed to a "warrior" culture. In the case of a police department's culture, while it is difficult to quantitatively measure the direct correlation that a positive, progressive culture has on efficiency, an absence of such a culture will negate efficiencies in other areas. Ultimately it will lead to practices and behavior that are a drain on fiscal resources, human capital and trust between the community and the local government and the police.

Investment and training to continue to develop and nurture community outreach are highly desirable, especially in the current environment of calls for needed police reform. The Toms River Department has many programs of this nature, giving evidence of a progressive, well thought out approach. The programs are also provided by funding from the Toms River Police Foundation and thus costs are not incurred by the Township or taxpayers.

The Toms River Police Department has been an accredited department through the accreditation program of the New Jersey State Association of Chiefs of Police since 2007 and is currently working on its accreditation renewal.

[Staffing:](#)

The New Jersey Department of Law and Public Safety, Division of Criminal Justice, conducted a review of the Department (then named the Dover Township Police Department) from January 1, 2002, through December 31, 2002. That study recommended staffing of 173 authorized positions.

As a matter of current policy, upon being aware of an officer's pending retirement, authorization to hire a replacement officer prior to the retiring officer's departure is the current practice. In essence, this allows the department to have a fully functioning and trained officer fill that position immediately without an authorized position being down. This is an efficient practice in regard to staffing and the policy is proactive from a strategic process.

As of December 3, 2020, total staffing at the time of review was reported by the Department as follows:

Total authorized staffing of 163 sworn officers, actual staffing of 160 officers; in effect operating three positions down from authorized strength.

1 Chief, 1 Deputy Chief, 2 Captains, 7 Lieutenants, 21 Sergeants, 16 Detectives, 1 Safety Officer and 114 Patrol (Total 163).

Out of the 16 Detectives, 9 are "Senior Detectives" and reach that designation after 20 years of service. They do have premium pay that is added to their salary based on their time in service. As with the Detectives there are also "Senior Patrol Officers" who receive a premium pay that is added to their salary upon reaching twenty years. This is something that should be reviewed in labor negotiations and is not uncommon.

29 Full Time Civilian personnel. (16 Dispatchers, 6 Records, 1 Jail Supervisor, 4 Administrative Assistants, 1 bookkeeper, 1 assistant bookkeeper.)

S.E.T Special Enforcement team, 8 personnel – Special Narcotics team rotated out of current authorized strength. Temporary assignment, not promotion and no premium pay. Does not pull manpower from shifts. two-year rotations (4), extended term three to five years.

Special Operations Group part of SET team (1 patrol officer assigned narcotics).

Quality of Life Task Force (1) detective.

DEA (1) \$2 million dollars recovered as part of task force proceeds taken into the department.

K-9, 3 patrol/narcotics, 2 patrol/explosive detection dogs, 7 personnel.

All K-9s are cross trained as patrol dogs, building searches, article and human searches, apprehensions, and crowd control.

Traffic Unit, 1 Sergeant, 6 officers.

School Resource Officers (reviewed in detail below).

3 mechanics and 3 custodians are attached to the police department for maintenance and vehicle repair, building maintenance and management. Those positions are not part of the police department's budget.

Staffing for the department appears to be consistent with the Chief's goal of achieving 163 fully staffed positions. As noted above there was an actual staff of 160 sworn officers at the time of this review, so in effect the department is operating down three officers. They are currently in the process of backfilling those three positions.

When viewing the staffing of the department, it should be noted that there is a gang presence in Ocean County and gangs are conducting business locally in Toms River and traffic in the drug trade. The department has dedicated resources, specifically the Special Narcotics Team, that is focused on the drug trade and gang presence.

This department also deals with numerous public health concerns that currently require a department response. The police address calls for assistance regarding individuals struggling with mental illness/drug abuse in conjunction with Psychiatric Emergency Screening Services (PESS). It should be noted that a PESS representative from Barnabas Health is stationed at police headquarters and is a social worker with specialized training. On average, the police respond to two of these calls on daily.

Heroin use in Ocean County is prevalent and deaths in Toms River are substantial. In 2018 there were 40 deaths from drug-related overdoses and 203 overdose reversals as a result of Narcan use. In 2019 there were 28 deaths from drug-related overdoses and 155 reversals as a result of Narcan use. These numbers are a decline compared to 2016 when there were 47 deaths from drug related overdoses and 221 reversals as a result of Narcan use.

The undercover narcotics unit (SET) has been increased to 8 full-time Investigators. (1 Sergeant, 2 Detectives, 5 temporary assignments from patrol.) In addition to local patrol and the detective units, 1 Patrol Officer is on assignment to the county's Special Operations Group for Narcotics.

It should be noted that for ten prior years, staffing was set at 160 authorized positions. The organization has a flat structure related to its command staff and supervisory ranks and span of control. The department only has one Deputy Chief and the salary increase is only \$2800 above the Captains pay scale.

From a comprehensive perspective, the use of staff appears to be efficient and effective. Over the last five years prior to 2020, the department reports a 40% decrease in burglaries, a 40% decrease in thefts, a 39% decrease in motor vehicle crashes with no injuries and an 18% decrease in motor vehicle crashes with injuries.

The department also has an in-house Public Information Officer. The position is on call twenty-four hours a day, seven days a week and has a broad array of duties that encompass community engagement, design and maintenance of the department's website, coordination of department events, and monitoring social media. In the current societal environment, the value of this position and social media presence cannot be overstated. Based on department policies regarding community programs, inclusiveness, outreach and education, Government Strategy Group considers this position critical for effectively continuing to build and maintain excellent communication with stakeholders in the community.

The department utilizes seven retired officers part time as Public Safety Officers/Public Service Aids) in the following multiple capacities –

- 1 Administration/Radio and Range
- 1 Administration & Statistics
- 1 Administration Logistics
- 2 Criminal Investigations/Evidence
- 1 Criminal Investigations/Megan's law
- 1 Criminal Investigation/ ABC

In addition, there are plans to establish 1 full-time position as of February 1, 2021, to cover administrative and logistics duties. When implemented, this full-time position will result in a savings because it is planned as a civilian position to eliminate 1 uniformed position and reduce the number of Sergeants from 21 to 20 (a gross savings of more than \$200,000 in salary, longevity, pension contributions, and benefits) It is expected that the civilian position will be filled by a retired officer not requiring paid benefits which results in a savings for the department. The positions are support positions that have otherwise been filled by personnel requiring benefits.

The organizational chart for the department is flat. The Operations Bureau is overseen by a Deputy Chief. The Administrative Bureau is overseen by a Captain. The Criminal Investigations Bureau Commander is overseen by a Captain.

All three core bureaus report up to the Chief of Department. It is noted that all three departments GSG compared the Toms River PD to have more Captains positions than Toms River. The executive command staff structure of the Toms River Department appears lean and efficient.

Staffing in any police department is the lifeblood of the department and the institutional knowledge of the police executives running the department is unique and critical to getting the most out of the

resources they have at their disposal. In the case of Toms River, the use of resources as it relates to current staffing, also appears efficient.

There are two collective bargaining units representing officers. The Police Benevolent Association represents patrol officers, detectives and safety officers. The Superior Officers Association represents sergeants, lieutenants and captains. Currently scheduling options are not limited or governed by the collective bargaining agreements. Like scheduling, staffing is not driven by the any contractual requirements which leaves minimum staffing decisions in the hands of executive department leadership.

In regard to efficiently staffing with the current manpower, management has clear guidelines in place as it relates to minimum staffing needed to adequately address operational issues while being fiscally responsible.

Following is a chart of comparison of the command structure and salaries for the Police Departments of Toms River, Brick, Edison, and Hamilton.

Superior Officer Comparisons								
TOMS RIVER			EDISON		HAMILTON		BRICK	
POSITION	SALARY	#	SALARY	#	SALARY	#	SALARY	#
Chief	\$ 258,357	1	\$ 256,751	1	\$ 176,079	1	\$ 220,575	1
Deputy Chief	\$ 227,519	1	\$ 241,563	1	n/a	0	\$ 210,072	1
			with Long				with Long	
Captains	\$ 224,658	2	\$ 227,367	4	\$ 173,890	3	\$ 206,242	3
Lieutenants	\$ 198,024	7	\$ 202,105	15	\$ 155,170	11	\$ 188,352	7
Sr Det	\$ 158,644	9			\$ 137,693	23		
Detectives	\$ 151,366	7						
Sergeants	\$ 174,547	21	\$ 179,649	23			\$ 171,246	22

Schedules:

The Patrol Division works an 11 hour shift (modified 4-10). Instead of a one day overlap where everyone comes in for court, training, etc, they overlap every single day for 5 hours. This enables management to assign an entire squad of officers to conduct proactive, directed patrols based on data-determined “hot spots,” which the Department reports has contributed to a reduction in crime and crashes by 40% over 5 years. Half of patrol has off Sunday, Monday, Tuesday and every other

Wednesday. The other half of patrol has off Thursday, Friday, Saturday and the opposite Wednesday.

Shift commanders (Lieutenants) work a steady 4-10 in order to cover both ends of the week.

The Detective Bureau works a straight 4-10. The Department believes that this provides more access to residents/victims after normal work hours. The Bureau Captain has Mondays off and the Lieutenant has Fridays off in order to provide supervisor coverage at all times.

Administrative and Command Staff, including the Chief work a normal 5-2 schedule (Monday-Friday). Civilians also work a 5-2 (Monday-Friday), with Records staff hours scheduled to provide late coverage of the window after hours to be more accessible to the public.

All personnel are scheduled electronically in the VCS company software POSS (Police Officer Scheduling System). The supervisor of each section keeps a time sheet that is required to be signed and verified. All time off or adjustments are required to be approved by a supervisor. Employees do not swipe in at the beginning and end of each shift. Supervisors are responsible for managing time.

Budget:

The total adopted police budget in 2020 was \$ 27,045,406.00. Year to date they are at \$23,709,843.36. Adopted salaries are \$20,737,764.76; year to date they expended \$19,052,281.91

Budgeted overtime is approximately \$883,000 which is not an unreasonable percentage of the operating budget for a typical large police department. They are currently running under their overtime budget by approximately \$250,000.00

\$250,000 per year is budgeted for 10 new vehicles per year. The department buys the vehicles and average between 120,000 to 140,00 miles per vehicle over 8 years.

Technology:

As with all police departments in the twenty-first century, the cost, use of and demand for technology are material issues that police executives have to weigh in regard to respective challenges. In the case of Tom's River Police Department, they have a robust and useful CAD/RMS systems (Spillman Technologies).

The current radio system will need to meet new FCC standards by the end of 2022. Prior to this study, the Department budgeted for an upgrade to a 700-band system with all mobile, portable and dispatch console devices.

In addition, they are in the process of building an addition contiguous to their current facility, to house a new dispatch and server room to accommodate the upgraded system. The capital costs range from \$12mm to \$15mm. This project is reportedly underway and in the current budget.

The department is also looking at the possibility of building an Emergency Management Center several miles away to house a duplicate dispatch center, servers, EOC, EMS and training room. If the project moves forward, the plan is for dispatchers to relocate to the new center while the current one is being renovated. Upon completion of the project, the duplicate center would then remain operational in the event of a failure at the main location. Redundant capability for preparation purposes is critical in the event there is a technical failure or physical failure at the main location. Essentially such a failure would cripple the Police Department and public safety operation without a sound redundant system. With this in mind and considering current redundancy levels, any additional new capital projects should be carefully reviewed and weighed with the above concerns in mind. The question is, how would the operation continue if the main dispatch center failed and how is the department prepared for such a potential event as of today?

The department uses crime mapping technology which is included in their current Spillman system. The CompStat dashboard allows the department to map high crime and traffic related incidents and is also able to gauge officer productivity (committed vs non-committed time). The system is a tool that identifies how resources are being used in conjunction with operational needs.

The practice of identifying solid data, trends and productivity levels is an excellent practice that evidences management's professional approach to tracking resources.

Currently the department employs a part time analyst at a cost of \$25,000 per year. The salary is fully funded by a grant (data driven approaches to crime and traffic safety). In order to fully optimize the system a full-time analyst is desirable. Making operational and strategic decisions based on sound data is an efficient use of resources. The department should explore the possibility of covering a full-time position with available funds from the same grant if possible.

Currently seventy vehicles have in car video systems installed. At this time there is no plan to move towards body cameras unless mandated by statute to do so. Many police departments are using body worn cameras, yet the long-term effect and value of the investment will not be clear, until ongoing studies reveal the efficacy of body camera use.

[Specialized Units:](#)

Upon review of the specialized units in the department, it appears that use of staffing and resources supporting those units is reasonable and has been developed with the goal of providing the best services to the community, while equipping the department with the proper tools to operate at a high level.

All of the specialized units reportedly serve dual functions and are pulled from patrol. In effect they are not dedicated to one specialty function, so are still on patrol and, based on operational needs, deployed as required.

The following specialized units serve various functions, again based on need and operational requirements.

Emergency Services Unit, 27 personnel – All ESU (SWAT) equipment is purchased through seizure and grant funds as well as the \$60,000 in bullets for the entire department used for qualifications. There are small expenditures on minor expenses.

The Emergency Services Unit (ESU) is a part time unit that handles all high-risk search and arrest warrants in addition to responding to critical incidents that occur.

The unit has a broad array of specially trained officers and also has heavy equipment which consists of two MRAPS (Mine Resistant Ambush Protected vehicle) that is used for high water rescue and officer citizen rescue if needed during a critical incident. The equipment was acquired at no cost through the Law Enforcement Support Organization 1033 program through the federal Department of Defense. It is maintained in-house.

Dive team, 8 personnel – The dive team responds to any water related incidents where officers are needed to enter the water. They are used for evidence recovery as well as recovery for bodies found in any waterways.

No capital expenses were incurred in 2020. The unit has been funded by seizure funds.

Motor Unit, 8 personnel – The unit consists of four Harley Davidson motorcycles. They are used for funeral escorts, parades, and traffic enforcement. Officers are permitted to take out motorcycles during their normal shift with permission of the watch commander. The operating costs for 2020 were reported as consisting of gas purchases for the motorcycles, with no additional maintenance costs incurred.

Marine Unit, 15 personnel – The unit conducts high visibility patrols in the summer months in all of the waterways. They can also be deployed for any special events that occur near any local waterway. The cost of the marine unit was reportedly minimal for 2020 (approximately \$3,797) inclusive of gas, storage and repairs.

Emergency Medical Services –16 full time in addition to 19 part time personnel. Community Service Officers (CSO's) are civilian personnel and are emergency medical technicians (EMTs). There is 1 EMS director, 1 supervisor and 1 secretary.

The unit falls under the Administrative Bureau in the Police Department under Community Affairs. The budget however falls under the Township and is not part of the police department budget.

Dispatch Unit – are non-sworn civilian personnel comprised of 16 full time police dispatchers and 6 part time dispatchers (11 authorized positions). In addition, there are 4 full time fire dispatchers. The fire units are not in the police budget and are covered by the fire commissioners. In the interest of efficiency, combining the dispatch function should be examined. All positions in dispatch should be cross trained to fully optimize resources

Vehicles:

10 new vehicles are purchased on a yearly basis which gives vehicles an approximate 8-year life resulting in mileage between 120,000 and 140,000 miles upon replacement. This type of rotation allows vehicles to be in safe and sound working condition. It appears that this system has utility and from an operating perspective maintains a well-conditioned automotive fleet.

School Security and Specials:

Toms River operates with the following “Special Police Officers”/Special Law Enforcement Officers (SLEOs): Class I (unarmed), 19 personnel; Class II (full Police powers), 12 personnel; and Class III (retired police officers under age 65), 12 personnel. The Class I, II, and III officers are above and beyond the authorized strength of 163 authorized sworn positions.

The Class 1 program (unarmed) has 3 components. Seasonal Class 1s work the 6-month seasonal period on the beach patrolling on bicycles and quads and handling minor traffic issues. The permanent part time Class 1s work all year. Some patrol the township parks and others work the jail 24/7 to process prisoners. They are all paid \$15 per hour.

There are permanent part time Class 2 officers working armed security at town hall at \$25 per hour.

Toms River has 14 public schools, 3 of which are high schools. The 3 public high schools have full time TRPD Sworn School Resource Officers. A 4th private high school, Donovan Catholic, has a Class 3 Officer assigned, paid 100% by them.

The Township has 2 intermediate schools. One is covered by a full time sworn School Resource Officer. The other has a Class 3 that was a retired School Resource Officer from Union City.

The Township has 9 elementary schools. Each has a Class 3 officer. Half of their salary is paid by the schools and half is paid by the police department.

In light of mass shootings and attacks nationally over the last several years many of which have targeted schools, the security of children both from a proactive and response perspective has taken on increased importance and has become more complex.

Costs and responsibility for budgeting such resources should be an ongoing conversation between the Police Department, the Board of Education and the municipality. As noted above, the current

security posture has grown out of real concerns. In the current COVID-19 environment and associated mental health challenges looming for all, school safety and giving students a feeling of security cannot be stressed enough.

School Crossing Guards:

There are 30 crossing guard positions that are part of the police budget. A review of the crossing guard's criticality and duties was conducted by the department and found that, based on the duties and coverage, the staffing is sufficient. 14 of those have continued employment during the summer season at the beach.

Records Division:

There are 6 personnel in the records division inclusive of one Records Supervisor. They manage and process OPRA requests, records, discovery, and firearms licensing applications.

3 mechanics and 3 custodians are attached to the Police Department for maintenance and vehicle repair, building maintenance and management. Those positions are not part of the police department's budget.

Comparables:

Following are charts comparing Police salaries and staffing for Toms River with Brick, Edison, and Hamilton.

Toms River/Edison Police Comparison							
TOMS RIVER				EDISON			
POSITION/TITLE	Low Salary	CURRENT SALARY	No.	POSITION TITLE	Low Salary	CURRENT SALARY	No.
Police Sworn				Police Sworn			
Chief		\$ 258,357	1	Chief		\$ 256,751	1
Deputy Chief		\$ 227,519	1	Deputy Chief		\$ 241,563	1
					Guide w Hol	with Long	
Captains		\$ 224,658	2	Captains	\$ 198,574	\$ 227,367	4
Lieutenants		\$ 198,024	7	Lieutenants	\$ 175,511	\$ 202,105	15
Sr Det		\$ 158,644	9	Sr Det	n/a		
Detectives	\$ 145,862	\$ 151,366	7	Detectives	n/a		
Sargeants	\$ 171,374	\$ 174,547	21	Sargeants	\$ 156,899	\$ 179,649	23
Sr Patrol Off		\$ 151,366	6	Patrol Off 2020			136
Patrol Off 2020	MIN/Grad	MAX	110	All Include 15 Holidays			
Before 1-1-11	\$ 65,252	\$ 127,681		Before 8-1-16 7 steps	MIN/Grad	MAX	
On/After 1-1-11 (109 mos)	\$ 51,958	\$ 127,681		After 8-1-16 bef 1-1-19 12 steps	\$ 46,159	\$ 141,178	
After 1-1-18 (121 mos)	\$ 51,958	\$ 132,788		After 1-1-19 12 steps	\$ 54,147	\$ 141,178	
Safety Off		\$ 158,644	1	Emerg Dispatch-Capt.		\$ 227,367	1
Jail Sprv		\$ 67,589	1	Emerg Dispatch-Lt.		\$ 202,105	1
		TOTAL SWORN	166			TOTAL SWORN	182
SLEO 3rd PT		\$ 25.00	13				
SLEO 2nd PT		\$ 25.00	2				
	Part Time		15				
Civilians				Civilians			
Clk Bookkeeper		\$ 74,999	1	Admin Secy	\$ 40,947	\$ 61,870	3
Chief Asst		\$ 55,918	1	Exec Asst to Chief		\$ 51,250	1
Conf Secy		\$ 79,220	1	Police Info Tech		\$ 77,900	1
Asst Bookeeper		\$ 61,007	1	Traff Coord		\$ 60,729	1
PT Pub Serv Aid		\$ 20.00	6	Clk Typ	\$ 29,418	\$ 53,165	5
Records Sprv		\$ 61,579	1	Proc Clk Records	\$ 35,069	\$ 58,990	2
Records Clk	\$ 37,595	\$ 60,669	2	Secy Police	\$ 34,850	\$ 56,586	3
Asst Bookeeper		\$ 61,007	1	Admin Asst		\$ 57,431	1
Records Sprv		\$ 61,579	1	Police Proj Clk	\$ 32,556	\$ 34,850	3
Records Clk	\$ 37,595	\$ 60,669	2	Police Info Coord		\$ 52,003	1
Records Asst		\$ 37,595	1	Juvenile Yth Coun		\$ 58,569	1
Secy	45449	\$ 60,074	2				
Security		\$ 45,557	1	Police Mechanic Foreman		\$ 92,591	1
IT Support	\$ 74,999	\$ 96,170	2	Police Mechanic	\$ 66,817	\$ 72,211	2
Accred. Mngr PT		\$ 20.00				TOTAL CIVILIAN	25
Police Attend		\$ 61,149	2				
		TOTAL CIVILIAN	25				
Dispatch				Dispatch			
Dispatchers FT	\$ 45,830	\$ 83,385	16	Sprv Telecom Operator	\$ 75,153	\$ 79,631	3
Dispatchers PT	\$ 17.11	\$ 17.88	7	Telecom Ops	42015	\$ 70,194	22
		TOTAL DISPATCH	FTE?	Telecom Op Trainee		\$ 38,950	3
						TOTAL DISPATCH	28

Toms River/Hamilton Police Comparison							
TOMS RIVER				HAMILTON			
POSITION/TITLE	Low Salary	CURRENT SALARY	No.	POSITION TITLE	Low Salary	CURRENT SALARY	No.
Police Sworn				Police Sworn			
Chief		\$ 258,357	1	Chief		\$ 176,079	1
Deputy Chief		\$ 227,519	1	Deputy Chief		N/A	0
Captains		\$ 224,658	2	Captain	\$ 164,529	\$ 173,890	3
Lieutenants		\$ 198,024	7	Lieutenant	\$ 143,560	\$ 155,170	11
Sr Det		\$ 158,644	9	Sargeants	\$ 128,811	\$ 137,693	23
Detectives	\$ 145,862	\$ 151,366	7				
Sargeants	\$ 171,374	\$ 174,547	21	Detective		\$ 122,450	25
Sr Patrol Off		\$ 151,366	6	Patrol Off 2020	\$ 64,000	\$ 122,450	108
Patrol Off 2020	MIN/Grad	MAX	110	Police Off II		\$ 59,000	
Before 1-1-11	\$ 65,252	\$ 127,681		PO In Train	\$ 54,000	\$ 64,000	
On/After 1-1-11 (109 mos)	\$ 51,958	\$ 127,681					
After 1-1-18 (121 mos)	\$ 51,958	\$ 132,788					
Safety Off		\$ 158,644	1				
Jail Sprv		\$ 67,589	1				
		TOTAL SWORN	166				171
SLEO 3rd PT		\$ 25.00	13				
SLEO 2nd PT		\$ 25.00	2				
	Part Time		15				
Civilians				Civilians			
Clk Bookkeeper		\$ 74,999	1	Records Mngr		\$ 82,972	1
Chief Asst		\$ 55,918	1	Prop Ckk		\$ 80,995	1
Conf Secy		\$ 79,220	1	Systems Analst		\$ 80,995	2
Asst Bookkeeper		\$ 61,007	1	Pr Clk Typ	\$ 57,028	\$ 64,643	2
PT Pub Serv Aid		\$ 20.00	6	Sprv Clk4		\$ 71,673	1
Records Sprv		\$ 61,579	1	Admin Clk	\$ 71,016	\$ 82,972	2
Records Clk	\$ 37,595	\$ 60,669	2	Sr Clk Typ	\$ 44,014	\$ 55,352	6
Asst Bookkeeper		\$ 61,007	1	Clk Typ	\$ 34,734	\$ 45,484	3
Records Sprv		\$ 61,579	1	Records Mngr		\$ 82,972	1
Records Clk	\$ 37,595	\$ 60,669	2				
Records Asst		\$ 37,595	1				TOTAL CIVILIAN
Secy	45449	\$ 60,074	2				19
Security		\$ 45,557	1				
IT Support	\$ 74,999	\$ 96,170	2				
Accred. Mngr PT		\$ 20.00					
Police Attend		\$ 61,149	2				
		TOTAL CIVILIAN	25				
Dispatch				Dispatch			
Dispatchers FT	\$ 45,830	\$ 83,385	16	PS Telecom	\$ 60,297	\$ 71,446	11
Dispatchers PT	\$ 17.11	\$ 17.88	7	Telecom Trn	\$ 52,323	\$ 61,890	4
		TOTAL DISPATCH	17.3				TOTAL DISPATCH
							15

Conclusions/Recommendations

- The Township should consider effectuating full integration of Fire/EMS dispatching with Ocean County dispatch, which is more fully detailed in the Emergency Medical Services section of this report
- In conjunction with the Department of Public Works, the Township should consider soliciting bids for a vendor to provide all routine items of maintenance service for Police and other vehicles, such as oil changes and air filter changes. Guaranteeing a minimum number of services will result in the lowest possible price. This can also produce a net reduction of cost to the Township by reducing the number of mechanics needed on staff, which could be accomplished via attrition to avoid layoffs, as well as reducing expenses for vehicle maintenance supplies.
- Following up on initial successes in this regard, every effort should be made going forward to “civilianize” as much of the work as possible in the Police Department that is currently being performed in whole or in part by uniformed staff.

Municipal Court

The Toms River Municipal Court is located at 255 Oak Avenue, approximately five miles from the Town Hall. Government Strategy Group conducted a physical visit of the court facility and a detailed interview of the Court Administrator.

Additionally, the Administrative Office of the Courts oversees all municipal courts in the State of New Jersey and compiles various statistical data. GSG obtained statistical data from this office to aid in its evaluation of the Toms River court.

Government Strategy Group found the Toms River Municipal Court facility to be neat, clean, and efficiently configured. The building is shared with the Police Department. Expected and important security issues were immediately addressed as visitors, “customers,” or clients entered the building. GSG was advised by the Court Administrator that the building was upgraded in 2013 and is considered by court staff to be quite adequate for the court operation.

The Municipal Court of Toms River operates from 8:30 a.m. to 4:30 p.m. Monday through Friday. It is open to the public from 9:00 a.m. to 4:00 p.m. Court sessions are held three days a week at 9 a.m., 11 a.m. and 1 p.m. Before the COVID-19 pandemic changed the way the court conducted business, Wednesday night sessions had been part of the court’s regular schedule. Driving under the influence (DUI) trials are now scheduled on the second Thursday and first Friday of each month. It should be noted that the staff of the Municipal Court have reported to work onsite throughout the pandemic. However, during the pandemic and still currently, the Municipal Court conducts sessions through video conferencing, which involves three employees each time: one employee to operate the sound recording equipment, one employee to enter dispositions and one employee to act as the moderator.

The main issue of concern to court management is that the present Court Administrator was promoted to her position on August 1, 2020, and that her previous position as Assistant Court Administrator has not been filled since that time.

There are presently eight (8) total staff members employed at the court while the prior full complement of staff was nine (9). As a consequence, the current Court Administrator has absorbed some of the duties and workload that the Assistant Court Administrator position would have, as well as delegating some duties to other staff members.

Government Strategy Group researched three communities that share some important characteristics with Toms River, such as form of government and size. Municipal courts that share similar statistics with the Township of Toms River include Brick, Edison, and Hamilton. The Administrative Office of the Courts uses 2018 for base population estimates and shows Toms River population then as 88,712 (however it can swell to over 100,000 during the summer); Brick population as 75,667; Edison population as 100,693; and Hamilton population as 87,552.

The Administrative Office of the Courts oversees all the municipal courts in the State of New Jersey and collects various statistical data. Most of the data involves the issuance of traffic and criminal complaints. Revenue statistics for each municipal court are not readily available. Although municipal courts were not established to be a revenue-producing agencies, they are typically one of the highest revenue producing units of municipal governments in the State.

The comparison chart which follows on the next page provides a snapshot of data for the four municipalities. It should be noted that all municipalities have suffered a loss of revenue from the courts due to the current pandemic. The issuance of complaints is down an average of 23% and the disposition of cases is down an average of 45% throughout Ocean County. Statewide the issuance is down by 32% and dispositions are down by 54%. There are many factors that contribute to the decline. Some of the issues involve avoiding contact with the public to reduce the possible spread of the virus; closed businesses due to emergency orders by the Governor; emergency directives by the Administrative Office of the Courts to close courts to the public; ceasing of collection activities; and the recalling of warrants and other procedures that would normally generate more revenue.

TOMS RIVER MUNICIPAL COURT - CASELOAD DATA							
	Population	Court	Criminal	Traffic	Criminal	Traffic	Average
	"2018"	Employees	Issued	Issued	Disposed	Disposed	Difference
TOMS RIVER	88,712	8	5,203	12,571	4,430	12,694	-26.50%
BRICK	75,667	10	3,365	8,479	2,984	8,351	-22.00%
EDISON	100,693	10	5,782	8,738	4,537	8,690	-31.50%
HAMILTON	87,552	12	6,473	23,688	6,223	24,094	-14.75%
Issued and disposed cases include cases from July 2019 to June 2020. Average difference is the total number of cases issued and disposed compared to statistical data from a year ago (July 2018 to June 2019)							

The staff of the Toms River Municipal Court has reported to work onsite throughout the current pandemic and has maintained all contact, except person-to-person contact, with the public. In addition to the public's ability to contact the court via normal communications channels, video conferencing was quickly available in an effort to move cases along. The Administrative Office of the Courts has provided the tools necessary for municipal courts to continue to serve the public during these difficult times. The Ocean County Municipal Division, which is an arm of the Administrative Office of the Courts, has maintained constant communications with all the municipal courts within its vicinage/jurisdiction and it has continued to provide support, guidance, and remote training for all municipal court staff.

As far as internal relations, the Court Administrator reports that the court has not been able to have a representative attend Township department head meetings due to the current workload crunch. As a result, the court is not fully aware of overall issues facing the Township or of the overall goals and objectives of the Mayor and Council.

The court does report an excellent working relationship with other Township departments and in particular with the Police Department, which is the primary department it interacts with. The court is even included at times in small seminars with the public and merchants that the Police Department conducts.

Although the Municipal Court is separate from Town Hall, approximately five miles away, Township management and staff are only a phone call away. The court reports a great working relationship with all Township offices and an excellent spirit of cooperation. Additionally, the court reports having the respect and support of the Township.

Most of the employees of the Municipal Court have been employed there for many years. Most are municipal court Administrator Certified and are considered by management as very dedicated to their jobs. To become a certified Municipal Court Administrator, one is required to attend classes given by the Administrative Office of the Courts, which can take up to two years. He/she must then pass state written and oral exams and present a court improvement project, similar to a short thesis.

The NJ Administrative Office of the Courts provides all of the computer equipment and printers necessary for processing the work of the Municipal Court. The Township provides other equipment and software for internal business such as the submission of purchase orders. The only piece of equipment indicated as a near-term replacement need is the sound recording equipment in the courtroom, which is approaching seven years old.

Court employees are afforded substantial training opportunities, mainly through the Administrative Office of the Courts, which administers the Certified Municipal Court Administrator courses, training courses online for various subjects, and a number of yearly certificate programs such as those involving diversity and for handling difficult people. Most classes offered are available online and can be viewed in the present courtroom with the excellent video equipment the municipal court has.

The Municipal Division of the Superior Court also offers training for employees of the court on an average of twice a week through a program called “Teams”. These training programs are also viewed onsite in the present courtroom.

In terms of community relations, the court reports a philosophy of always trying to help people deal with what can be some of the most difficult times people go through, noting that when in the business of taking someone’s money or liberties away, there will always be some disgruntled people

The Municipal Court considers itself community-minded and striving to assist citizens and the business community. For example, with so many businesses and a large mall in Toms River, bad check writing and shoplifting activities are a noteworthy issue. In response and in concert with the Police Department, the Municipal Court is involved in assisting those businesses with the process of filing complaints and in education of the court processes through seminars.

There do not appear to be any issues with operations workflow in the court. The purchasing system is computerized through the Edmunds software program. It is a respected system in the field of municipal operations; it works well and is efficient. The purchase orders are reviewed by purchasing and turned over to the Finance Department once approved. There is no real delay. The purchasing and finance offices are helpful and the workflow appears seamless.

All employees of the Municipal Court with the exception of the Court Administrator are part of collective bargaining units in the Township. There are two unions, white collar and supervisors. The Court does not report any noteworthy issues with the unions except some concern over which unit each employee should belong to.

Best practices for the municipal court operation are generally provided by the Administrative Office of the Courts. This is to ensure equal justice throughout the State of New Jersey and the same applications and procedures in all municipal courts.

The professional services enjoyed by the Municipal Court include “language line,” which is a telephonic interpretation service for court clients who cannot speak English. There are also interpreters on call for other interpretation services such as American Sign Language (ASL). The sound recording system within the courtroom has a maintenance contract in the event of a breakdown. There are also four “Elec-triver” filing systems which are also under a maintenance contract in the event of a breakdown. An Elec-triver is an electronic filing system that allows staff to retrieve a case file with the press of a button. It is regarded as one of the most efficient filing systems that a municipal court can have.

The only issue of concern expressed by the Toms River Municipal Court is the vacancy in one staff member position. Although revenue is down and there is a reduction in cases filed, the backlog in the Municipal Court continues to grow. This is due to the closure of the Municipal Courts by the Administrative Office of the Courts and the Township, through an abundance of caution with the COVID-19 virus. The last in-person court session was held on March 12, 2020.

The Administrative Office of the Courts ordered closure of municipal courts on March 23, 2020. The Toms River Court was closed to the public, but the staff continued to work.

On April 20, 2020, five court employees were furloughed, leaving four employees. Two employees were then returned to work on May 18, 2020, and the last two on May 26, 2020. Nevertheless, clients were not even allowed to contest cases virtually for several weeks while the State worked on an approved system for conducting virtual hearings. With in-person appearances under suspension and no other method for court hearings, the backlog was thus begun.

Backlog is the number of cases that remain open in the municipal courts. It includes both traffic and criminal cases that require a court hearing and a lot more intensive work by the employees of the municipal court through more coordination, correspondence, and notifications to State agencies.

Virtual court hearings were recently initiated, creating a new responsibility for municipal courts and involving more court staff to handle. Not only does the scheduling of cases and correspondence change but the new procedures and the handling of video equipment require at least three staff members at each session instead of the two staff members required before. Presently, the Toms River municipal court has three sessions per day for three days a week on the first two weeks of the month and three sessions per day for two days for the remaining two weeks of the month.

The percentage of backlog in municipal courts statewide as of June 2020 is 112%. The Toms River percentage of backlog as of June 2020 is 62%. This relates to over 2,000 cases that need to be resolved and does not include new cases filed each day thereafter. The current reduction of one staff member

and the increase in virtual court hearings creates a new burden for the Municipal Court and will contribute to the backlog. This is an indicator of the importance of maintaining adequate staff to handle court operations. Although the generation of revenue should never be the prime motivator for decisions involving a municipal court, it should be noted that adding a staff position to the Municipal Court in Toms River should not automatically be considered a net cost item inasmuch as catching up on backlog would also generate revenue.

Conclusions/Recommendations

Government Strategy Group makes the following recommendations:

- Due to current uncertainties regarding the COVID-19 pandemic resurgence and its potential effect on caseload, Toms River should carefully monitor the staff situation in the court going forward with an eye toward filling the existing vacancy or otherwise adding to the staff.
- The Court Administrator and Township Administrator should meet regularly, even if briefly, so that the Township is always aware of court issues and the court is aware of overall Township issues and concerns.
- The Township should review job classifications in the Municipal Court to ensure proper bargaining unit assignment of the positions in the court.

The Municipal Court of Toms River presents as a model municipal court with a dedicated, efficient staff and a complete, modern, and secure facility.

Recreation

Recreation is a fundamental element and necessity in all communities. It is an essential tool for the growth and development of a community's present and future youth. One of the principles of recreation management is that the more that can be effectively invested in recreation, the better the return on that investment. This is quite noticeable in Toms River considering some of the achievements of the community's youth – the 1998 Little League World Series Championship Team and the many famous athletes who have cycled through Toms River recreation programs that were made available to them over the years. This is just one indicator of community programs having a positive outcome and affect not only for the people who compete in these programs, but also for contributing a measure of pride for the community.

The main Recreation Department is managed by 3.5 employees and is a year-round operation. In the summer, due to all the activities offered, the employee count swells to over four hundred. This is a major undertaking requiring professional management and constant staff cooperation.

Recreation in Toms River is also a seven-day operation and scheduling for the many activities offered at one time is challenging. Among the many programs and activities offered by Toms River are: baseball/softball skills training; day camps; theater camps; special needs camps; sports camps; ceramics programs; comprehensive summer playground programs; cooking classes; dodgeball; gymnastics;

junior lifeguards; youth art classes; educational science and marine science programs; fitness classes; soccer; swimming lessons; swim team; tennis lessons; volleyball; and yoga classes.

As indicated in the chart that follows, Toms River has a significant number of recreational locations and facilities to manage:

Toms River, NJ Parks and Recreation Facilities

#	Park/Facility	Amenities
1	Bayside Park 2021 Bay Boulevard	<ul style="list-style-type: none"> • Handball courts • Lighted basketball courts • Shuffleboard courts • Tennis courts • Playground for young children (“tot lot”)
2	Bey Lea Golf Course 1536 N Bay Avenue	<ul style="list-style-type: none"> • Full service 18-hole golf course • Concession restaurant
3	Bay Lea Park Route 571 N Bay Avenue	<ul style="list-style-type: none"> • Group picnic areas • Lighted basketball courts • Soccer fields • Tennis courts • Tot lot
4	Huddy Park 39 E Water Street	<ul style="list-style-type: none"> • Gazebo stage • Historic sites • Picnic benches • Special events
5	Chadwick Beach Park Miami Drive Chadwick Island	<ul style="list-style-type: none"> • Lighted basketball courts • Shuffleboard courts • Tennis courts • Tot lot
6	Deer Hollow Park 550 Deer Hollow Lane	<ul style="list-style-type: none"> • Basketball courts • Tot lot
7	Money Island Keats Avenue	<ul style="list-style-type: none"> • Bay Beach • Picnic benches • Tot lot
8	Oak Avenue Park 1511 North Bay Avenue	<ul style="list-style-type: none"> • Castle Park Playground • Soccer fields
9	Ocean County YMCA 1088 W Whitty Road	<ul style="list-style-type: none"> • Township softball fields
10	Ortley Beach Ocean Avenue	<ul style="list-style-type: none"> • Mile-long ocean beach • Lifeguards in season

		<ul style="list-style-type: none"> • Bathrooms • Showers available
12	Shelter Cove Park 1390 Bay Avenue	<ul style="list-style-type: none"> • Bayfront-beach • Lighted soccer fields • Lighted softball fields • Lighted tennis courts • Street hockey • Tot lot
13	Silverton Park 71 Maine Street	<ul style="list-style-type: none"> • Basketball courts • Softball field • Tot lot
14	Skyview Park 811 Vaughn Avenue	<ul style="list-style-type: none"> • Lighted basketball courts • Softball field • Street hockey • Tot lot
15	Toms River Boat Ramp 236 Garfield Avenue	<ul style="list-style-type: none"> • Accommodates craft up to 35 feet. • For launching & retrieval of watercraft only • Extra deep parking spaces for vehicles with trailers
16	Toms River Senior Center 652 Garfield Avenue	<ul style="list-style-type: none"> • Fitness classes • Outreach programs • Complete roster of classes, activities and programs
17	Weatherly Park Weston Drive	<ul style="list-style-type: none"> • Basketball court • Tot lot
18	Winding River Park – North End Oak Ridge Parkway	<ul style="list-style-type: none"> • Bike trail • Group picnic areas • Hiking • Lighted softball fields • Tot lot
19	Winding River Park – South End Route 37 W	<ul style="list-style-type: none"> • Bike trail • Group picnic areas • Hiking • Lighted softball fields • Tot lot
20	Winding River Skating Center 1211 Whitesville Road	<ul style="list-style-type: none"> • Full service indoor rink • Recreational outdoor rink
21	Riverwood Park Riverwood Drive	<ul style="list-style-type: none"> • Basketball • Camping • Fishing • Group picnic areas • Hiking • Playground • Soccer fields

		<ul style="list-style-type: none"> • Tot lot
22	Recreation Complex Warren Point Road	<ul style="list-style-type: none"> • Recreation Offices & program rooms • Municipal swimming pool & programs • Tennis Courts

There is high demand for usage of Toms River’s extensive facilities. This demand includes a significant volume of requests from private clubs to use Toms River facilities, such as hockey clubs to use the ice rink, soccer clubs to use soccer fields, etc. In a number of cases, such requests are from non-Toms River organizations, and reportedly most often with a majority of non-resident coaches and players/participants. This is mainly due to the fact that these clubs cannot find comparable facilities in other municipalities.

One of the personnel challenges for recreation departments in New Jersey municipalities is effectuating mandatory background checks for coaches and support staff who deal with children, including any volunteers who coach or support children in the community’s recreational activities. This means that all coaches and support staff who deal with children, whether residents or non-residents, need to have a background check from a State of New Jersey approved company. Municipalities are required to keep records of all background checks performed.

Maintenance appears to be lacking at the main recreation complex, both indoors and outdoors. This is in part a structural issue in that the Recreation Department has no real maintenance staff. The structural issue as it applies to Parks, Buildings and Grounds, and Public Works is addressed elsewhere in this report and should result in better maintenance for the Recreation Department.

On the outside of the main recreation complex there are overgrown weeds and bushes that need to be removed and re-landscaped. Also, there is significant overgrowth on the fences that needs to be taken off. The parking lot needs to be seal-coated and cracks filled to prolong its appearance and useful life. The inside of the main recreation complex could use renovations in the bathroom facilities both inside and outside, along with renovations of the kitchen and snack bar. The pool area could also use a facelift.

There seems to be a constant theme of outside maintenance and preventive maintenance not getting done.

With sections of the Township lying on a barrier island and fronting on the Atlantic Ocean, Toms River has a responsibility that most municipalities do not – the maintenance of ocean beaches and the operation and maintenance of a public beach (aka Ortley Beach), the latter of which includes a boardwalk, restroom facilities, and adjacent street and lot parking areas. The northernmost beaches are referred to as the “North Beaches” and are operated by private beach associations pursuant to State and Toms River regulations, while the southernmost beach is simply referred to as “the South Beach” or Ortley Beach. Operational responsibility for the South Beach falls under the Toms River

Recreation Department, including the charging and collection of beach fees for entrance and usage of the South Beach.

Beach fees/ beach badge fees are due for an adjustment to be in line with surrounding beaches. Additionally, Toms River charges nothing for on-street parking and lot parking near the beach something that differs from neighboring Seaside Heights, which like Ortley Beach offers public restroom facilities for beach users. The commonality of offering restrooms gives beach users the opportunity to plan and enjoy lengthy or all-day stays on the beach. The beach to the north in Lavallette offers no public restrooms.

The below chart shows fees charged by beaches in the area:

TOMS RIVER EFFICIENCY STUDY				
Neighboring Beach Fees				
	Daily	Weekly	Season Season	In-Season Season
Lavallette	\$ 12.00	\$ 35.00	\$ 50.00	\$ 60.00
Seaside Hgts	\$ 8.00	\$ 35.00	\$ 45.00	\$ 60.00
Seaside Pk	\$ 10.00	\$ 35.00	\$ 60.00	\$ 65.00
Ortley	\$ 7.00	\$ 25.00	\$ 35.00	\$ 50.00
Norm Shores	\$ 10.00	\$ 50.00		
Ocean Beach	\$ 11.00	\$ 25.00		
Ocean Beach	\$ 10.00	\$ 40.00		
Ocean Beach	\$ 15.00	\$ 20.00		
Sunset Manor	\$ 10.00			
Monterey	\$ 10.00			
OB Shores	\$ 10.00			
Silver Beach	\$ 8.00	\$ 60.00		

Communities offer various discounts for seniors and veterans.

One of the effects of the free parking offered in Ortley Beach is that families, groups, and individuals arrive very early in the day and freeze out parking for other users of the beach, including Toms River residents who do not live within walking distance.

A recent development for the Recreation Department is that the Toms River Youth Services Center on N. Bay Avenue was placed under its jurisdiction.

Toms River offers one of the most diversified rosters of recreational activities in the State of New Jersey. Because of this, the Recreation Department has to wear many hats to balance the amount and

type of recreational activities offered, along with the scheduling challenges. In addition, there is a continuous planning element to evaluate the changes in the types of recreation requested and offered. Current examples include Pickle Ball Courts, the New Outdoor Work-Out Area, and, opening soon, the New Skate Park. The Recreation Department is always looking to do more to keep up with the growing demand from the public and in following the direction established by Mayor and Council.

[Bey Lea Golf Course](#)

Bey Lea Golf Course is an 18-hole regulation golf course owned and operated by the Township. It is a par 72, of 6,677 yards. This course was opened in 1969 and has pretty much remained the same since opening. The course has a long history of being enjoyed by the residents of Toms River and reportedly at one time almost eighty percent of the golfers playing Bey Lea were from Toms River. Government Strategy Group conducted random on-location interviews of both resident and non-resident golfers and all interviewed agreed that the course is operated professionally and is consistently in playable shape.

In 2019, a comprehensive study of the operation of Bey Lea was conducted by an expert in golf course operations – J.J. Keegan of Castle Rock, Colorado – and was submitted to the Township on June 25, 2019. Government Strategy Group has reviewed this study and finds that it has excellently laid out decision points for the Township going forward to ensure not only successful operation of the course, but pathways to financial sustainability. One caution offered by GSG is that this study was completed before the pandemic of 2020 (and still ongoing). Nationwide, golf has been one recreational activity available to the public – being outdoors and relatively safe – when so many others were shut down. This fact has led to a spike in golf course usage (i.e. rounds of golf played and fees paid) while immediately prior such usage was trending down both in New Jersey and nationally. Indeed, many golf courses were closing down and being put up for sale. Not surprisingly, Bey Lea has seen a surge in revenue during this time frame.

The Bey Lea Golf Course budget is established as a municipal utility in the Township's overall budget. The current year's budget for Bey Lea includes debt service of \$335,000 for payment of bond principal and \$20,000 for payment of bond interest. This is the last year for these appropriations.

Some areas of improvement for the course that were reported to GSG during its visits there include a driving range, yardage expansion, bunker reconfiguration and refurbishment, and a paved cart trail. These would improve the course's competitiveness in the marketplace and also help justify further fee adjustments, particularly for non-residents.

[Winding River Ice Rink](#)

The Winding River Ice Rink facility provides both an indoor and outdoor rink. The facility offers many programs with a diverse list of activities. Located near major roadways, it is highly accessible as a regional facility. Operational and maintenance activities at the skating rink are high, due to the

wear and tear of the facilities from the heavy-duty activity of skating. The facilities present as clean and the staff as friendly, public-oriented and team-focused to ensure visitors have a satisfactory experience. There are four full time employees, which includes one from another division. All employees appear hands-on and willing to do whatever is necessary to get a job done.

In reviewing the outdoor operations at Winding River, it appeared that outdoor maintenance was lacking. All the beds in the parking lot are overgrown with weeds and debris, bushes need trimming, and the parking lot has many cracks and splits. The lot inside the fence needs attention as does the fence.

Management indicates that utilities costs have been making up more than one-third of the expense budget for this facility, due to the high costs of maintaining below-freezing temperatures for the ice, while the machinery being used is outdated and requires constant maintenance.

At the time of this study, there was construction taking place at the rinks which includes new energy efficient machines and technology. This will help reduce energy costs for keeping the ice in skating condition. Additionally, there is the installation of an Alumina-Zorb Ceiling which creates a radiant barrier between the warm roof and cold ice. Energy consumption drops by twenty to thirty percent thus reducing energy costs.

Generally speaking, the demand for skating time at ice rinks is high in New Jersey. It was reported to Government Strategy Group that approximately thirty percent of skaters at Winding River are residents and seventy percent are non-residents. This emphasizes the need for Toms River to be constantly reviewing its fee schedules for the rink and amending as market conditions warrant.

Conclusions/Recommendations

Government Strategy Group makes the following recommendations:

- Due to the degree of usage of Toms River recreational facilities by non-resident teams, clubs, and individuals, the Township should consider adopting by ordinance parameters for defining what qualifies an organization for resident fees. For example, the Township could require an organization to have a certain percentage of its team members be residents in order to qualify for the established residential fee structure and, importantly, a certain percentage of residents on the field of play at all times. Another requirement could be that each club or team must have at least one team leader/coach who is a Toms River resident. While these types of rules are not necessarily easy to enforce on their face, the enforcement of players rules that could be considered comparable has been largely successful through self-enforcement in recreational leagues such as Pop Warner football and Little League baseball – i.e., everyone is watching out for everyone else.
- Once resident/non-resident qualifications for teams and organizations utilizing Toms River recreation fields and facilities have been established, the Township should adopt fee

schedules with higher fees for non-resident users. It should be noted that in those cases of fields or facilities where Green Acres funds have been received, that the Green Acres program allows a municipality to charge up to twice as much for non-residents usage, so long as the municipality can demonstrate that an amount equivalent to the fees received is being utilized for field/facility/park maintenance and/or capital improvement. Where no fees are charged, financing for these expenses would be coming just from the residents/taxpayers of Toms River when used by teams or clubs where the majority of team members are non-residents. It should be noted that there is high demand for the Township's indoor and outdoor sporting facilities and sports clubs are willing to pay for these services. Many of these organizations are highly advanced and highly competitive.

- In order to better comply with State regulations, special locked files with background check information should be established and maintained at the main office of Recreation. No coach can be allowed on any field of play regardless of residency that has not had a full background check, approved, and on file. Sample ordinances are available if needed that address initial requirements and the implementation and actions that may have to be taken if any background check comes back flagged.
- Meetings should be held monthly or periodically to discuss maintenance activity at all recreational facilities and a timetable of when maintenance will take place, plus the planning of preventive maintenance that may be needed. These meetings should be held with Recreation Department leaders and whoever is charged with Parks, Buildings and Grounds maintenance going forward. Possible subcontracting of some of this work should be discussed at these meetings and is discussed as well elsewhere in this report.
- Toms River should adjust its beach fees to be more in accord with its neighbors. Additionally, the Township should implement in-season paid parking for the street and lot parking that serves the beach. These two actions alone have the potential to increase Township revenues by hundreds of thousands of dollars per year and are justifiable in the public interest and “for the greater good.” It is further recommended that these actions be preceded by a quality public education effort as to their merits and fairness.
- With respect to its new responsibilities to operate the Youth Center on North Bay Avenue, the Recreation Department should meet with the YMCA, which also offers similar services, and discuss coordinating schedules and services so as to complement one another and not have unnecessary duplication of services. More can be accomplished for the youth of Toms River with the “Y” and the Recreation Department working as a team.
- The Township should carefully monitor usage and revenues at Bey Lea Golf Course to create a model of deviation from the norms and trends that existed immediately prior to the 2020 pandemic. These analytics should help inform the implementation of alternatives that were presented in the Keegan study of 2019. It is especially important to maintain accurate data of resident and non-resident usage.

- The concession lease with the Shogun Restaurant should be renegotiated in 2021 to remove that part which calls for Shogun to operate the on course “halfway house” snack shack. At a minimum, this should not be renewed when the Shogun agreement expires in 2022. Operation of the shack with a more golfer-friendly menu, as well as adding a moving beverage/snack cart, will help boost revenues at the course and would be welcome by the golfers. These could be operated directly by the Township or possibly by a new concessionaire. (Note: these recommendations should be implemented only if conditions with the pandemic make them doable.)
- With final bond principal and interest payments totaling \$355,000 budgeted in the golf utility budget for 2020, Bey Lea Golf Course will enter 2021 with what could be considered this amount as a financial advantage. The Township should consider reallocating some or part of this “advantage” towards the needs addressed by the Keegan study.
- If Toms River determines to keep Bey Lea as a municipal facility, the Township should develop and adopt a formal, written five-year strategic plan for the Course that establishes operational and use targets using the decision points identified in the Keegan study.
- On the outside of the Winding River rinks, it is recommended that a schedule for maintenance be established to include refurbishment of all the beds around the rink facility and in the parking lot using a weed barrier and mulch. Bushes should be trimmed and replaced as needed. The space between the two skating rinks should be permanently landscaped and slats placed into the chain link fence all the way around the outdoor rink. The parking lot needs to be seal coated and cracks filled to mitigate further deterioration.
- To complement the Township’s energy efficiency initiatives at the Winding River Ice Rink facility, the Township should explore installation of solar panels at this location. The parking lot and indoor rink building roof are candidates for solar panels.
- The Township should consider taking over the ownership and operation of vending machines at the Winding River Ice Rink facility, as well as possibly other facilities. In this way, the Township should be able to maximize revenues from the machines and could also enhance the value of the kitchen lease concession at the rink by covering the machines when the kitchen is open. Note that the Township should also consider doing a joint lease for the rink kitchen and the pool kitchen at the Recreation Complex.
- When the kitchen and vending machines that served the outdoor rink at Winding River were moved to the indoor rink, space was created that could be put to revenue-producing use, if the space were properly refurbished. For example, this space could be leased to a Skating Pro Shop – there are none in the area and the many skaters who utilize this facility create a natural market for such a shop.
- The Township should create a database of fees charged by ice rinks in New Jersey that are comparable to its Winding River facility and update it every year at a given point in time. Toms River should strive to be both fair and competitive in the skating marketplace with a goal of making its facilities financially self-supporting. This is an especially relevant goal when the majority of users of a facility are not residents or taxpayers. The Township should

consider having a formal fee study performed, and then keep the information it develops constantly updated. One or more other municipalities might join in such a study.

- Inasmuch as the facility has been operating at a significant deficit which the Township must subsidize through its budget, Toms River should explore the possibility of outsourcing the operation of the Winding River Ice Rink to a company that specializes in ice rink management. There are national, regional, and local companies that do this. The Township should at least gauge if there is any interest on the part of one or more of these companies to pursue outsourcing management of the rinks. If it decides to move ahead with formally entertaining proposals, a detailed RFP process should be followed. It should be noted that other municipalities have done this with success and that even users of such facilities have, after initial resistance to the idea, come to appreciate the expertise and service that a specialized company can bring to ice rink operations and services.
- When financially feasible to do so, the Township should consider hiring a full-time night shift maintenance worker for the Winding River Ice Rink. This individual should be fully trained and certified in maintaining the equipment at the rink. It should be noted that one of the advantages of having a specialized company manage the rink is that they typically have all of the expertise and knowledge necessary for accomplishing the maintenance of skating facilities.
- As part of an overall plan for improving the Winding River facility and growing revenues, its appearance should be maintained. The Township should consider hiring an outside landscaping contractor, reporting to the General Manager, to maintain the grounds. This should be planned for when the facility is financially stabilized.

Records Management

Throughout this report, a number of references and recommendations are made regarding the Township's records management program and records facility. These lead to the conclusion which follows.

Conclusions/Recommendations

- Once the Township has concluded a detailed analysis of the total cost of records management – including all personnel related costs and facility costs – it should explore: 1, either offering services and the facility to other, smaller communities via shared services to help defray costs; or, 2, outsourcing the operation (and possibly use of the facility) to one of the private companies that specialize in records management. This has the potential for significant costs savings.

V. COMPARABLES

When performing budgetary, financial, and staffing comparisons between municipalities in New Jersey, care needs to be taken not to jump to conclusions. Municipalities do not compare exactly to one another for a variety of reasons, some clearer than others, some quite subtle. Two of the most financially significant areas where municipalities may differ is in how they budget for fire protection services and for refuse and recycling collections services.

For example, most municipalities have volunteer fire departments, some have fully paid fire departments, and some have hybrid departments of paid and volunteer firefighters. Yet, all will have some level of budget appropriations and tax support for the service as provided. Similarly, regarding refuse collections and recycling, some municipalities handle the services entirely in-house, some contract for all or parts of the services, and some provide no municipal service at all or a hybrid of privately arranged collections and municipal services.

These two examples of how services are delivered and budgeted for are just two of the most cost-significant examples of differences between municipalities; there are many, many more examples of other differences, even if less in magnitude.

The true purpose of high-level budgetary, financial, and staffing comparisons is to raise a flag – initiate an alert – when numbers appear as out of sync between municipalities being compared, so that the causes or reasons for same can be explored.

In choosing the municipalities for comparables with Toms River for this study – i.e., Brick, Edison, and Hamilton – Government Strategy Group focused on several macro-level similarities – size; offering a similar array of municipal services; facing many of the same issues and financial challenges; and operating with the same form of government, Faulkner Act mayor-council. In the case of Brick Township, there are geographical features which are also shared – a mainland section, a barrier island section, and riverfront sections. In fact, the community of Normandy Beach on the barrier island facing the Atlantic Ocean and also fronting Barnegat Bay, is partially in Brick and partially in Toms River and the two townships cooperate on a number of issues.

Following are a series of charts detailing data regarding these four communities, followed by comments, conclusions and recommendations arising from the data.

TOMS RIVER EFFICIENCY STUDY
Appropriations for All Municipal Operations - 2020 User Friendly Budgets

APPROPRIATIONS*	Toms River		Edison		Hamilton		Brick	
	Amount	FT/PT	Amount	FT/PT	Amount	FT/PT	Amount	FT/PT
General Government	9,770,000	79/117	33,751,703	56/12	15,320,986	180/12	6,398,956	62/7
Land-Use Administration	552,626	7/1	0	0	967,327	13	593,100	7
Uniform Construction Code	2,761,598	33/7	1,905,254	16/5	2,676,125	15/7	1,948,700	21
Insurance	22,527,000	0	27,992,683	0	17,754,422		18,480,100	
Public Safety	29,615,250	224/84	56,607,408	386/52	25,084,328	204/43	25,987,255	210/64
Public Works	15,628,069	140/2	6,213,562	84	15,285,034	56/3	9,478,227	92
Health and Human Services	1,239,176	8/3	2,087,800	34/5	2,366,549	24/13	574,305	6
Parks and Recreation	1,794,125	5/151	2,336,849	27/152	4,482,621	47/2	2,651,061	27
Education (including Library)	0	0	9,056,115	34/33	3,039,997	21/5	0	0
Unclassified	21,341	0	2,601,000	0	673,163	0	800,879	0
Utilities and Bulk Purchases	4,372,185	0	2,610,845	30	3,030,000	0	2,906,000	0
Landfill / Solid Waste Disposal	3,677,370	0	1,130,730	15	5,833,663	0	3,021,783	0
Contingency	5,000	0	50,000	0	0	0	0	0
Statutory Expenditures	12,525,163	0	15,268,304	0	10,609,199	0	10,989,052	0
Judgements	131,869	0	0	0	0	0	0	0
Shared Services	635,420	0	0	0	0	0	0	0
Court and Public Defender	1,034,850	11/4	741,160	10/5	1,280,775	0	983,505	0
Capital	991,660	0	6,500,000	0	0	0	425,000	11
Debt	19,893,564	0	15,495,936	0	16,307,751	0	15,685,962	0
Deferred Charges	1,100,000	0	66,305	0	279,684	0	0	0
Debt - Type 1 School District	0	0	0	0	0	0	0	0
Reserve for Uncollected Taxes	11,022,427	0	1,651,646	0	701,590	0	4,751,590	0
Surplus General Budget	0	0	0	0	0	0	0	0
Total	139,298,694	507/369	186,067,300	692-264	125,693,215	560/85	105,675,475	436/71
<i>* includes items not in the municipal purposes budget, such as utilities</i>								

TOMS RIVER EFFICIENCY STUDY
Personnel Appropriation Comparisons - 2020 User Friendly Budgets

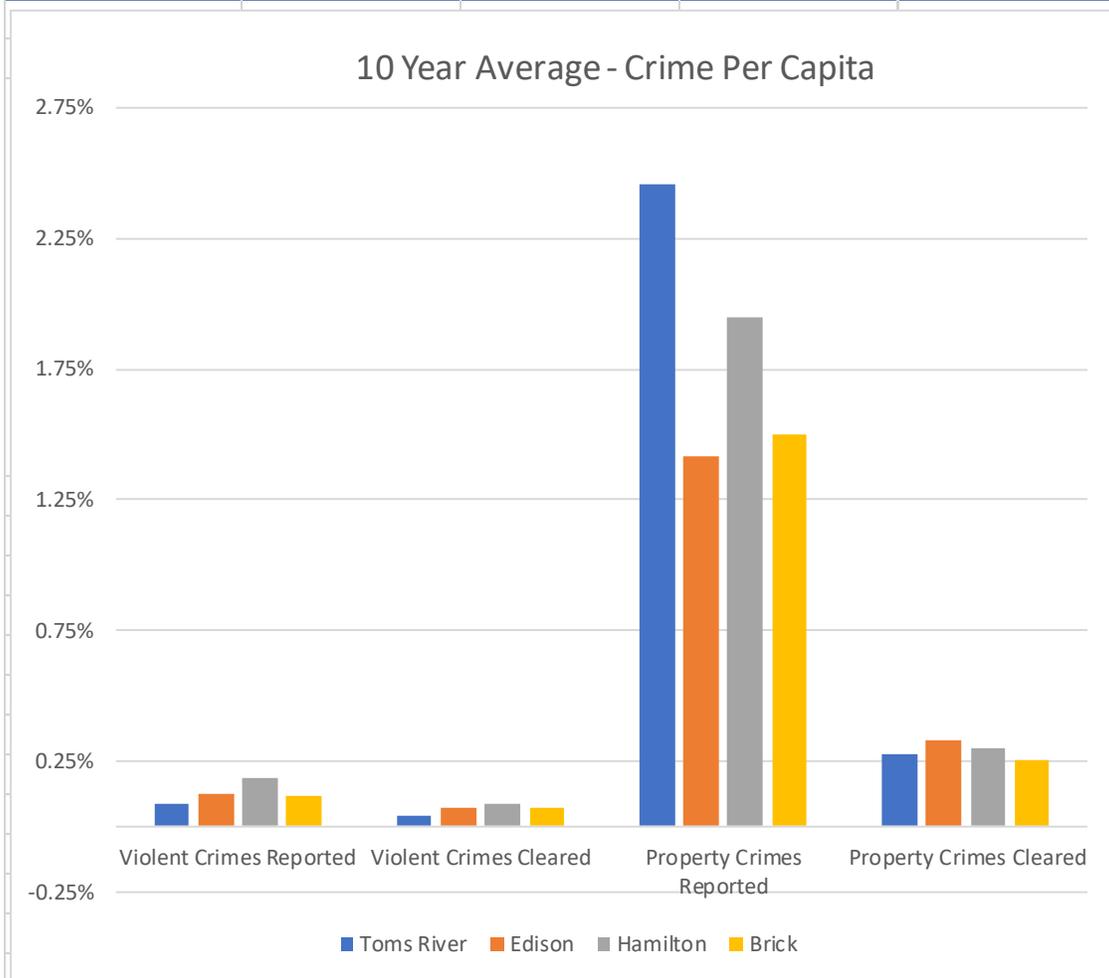
PERSONNEL	Toms River		Edison		Hamilton		Brick	
	Amount	FT/PT	Amount	FT/PT	Amount	FT/PT	Amount	FT/PT
Governing Body	360,723	/8	149,430	/8*	198,388	1/5	125,441	1/7
Department Heads & Managers	7,614,341	56	2,836,204	19	2,496,455	25	5,016,560	29
Police Officers (Including Superior)	35,584,370	163	39,195,844	182	18,673,531	170	31,234,653	159
Fire Fighters (Including Superior)	-	0	29,548,473	142	-	0	-	0
Union Employees not listed above	25,074,852	258/3	31,707,802	320/85	21,003,895	356	25,549,025	267
Non-Union Employees not listed above	5,876,812	22/359	4,822,680	29/171	949,291	8/80	1,433,686	0
	74,511,098	507/362	108,260,433	692/264	43,321,560	560/85	63,359,365	456/71
<i>* Edison Mayor position scheduled to go FT on 1/1/22</i>								

TOMS RIVER EFFICIENCY STUDY				
Revenues - 2020 User Friendly Budgets				
REVENUES	Toms River	Edison	Hamilton	Brick
Surplus	17,500,000	7,289,246	3,384,650	11,931,473
Local Revenue	3,633,000	5,911,918	4,575,000	2,320,000
State Aid (without offsetting appropriation)	8,492,807	16,066,437	19,166,830	5,387,064
Uniform Construction Code Fees	2,200,000	5,896,302	1,750,000	2,000,000
<i>Special Revenue Items w/ Prior Written Consent</i>	-	-	-	-
Shared Services Agreements	625,420	-	-	-
Additional Revenue Offset by Appropriations	1,789,000	-	-	1,839,789
Public and Private Revenue	530,562	4,278,188	1,311,077	910,261
Other Special Items	7,579,344	6,798,159	2,550,921	2,730,587
Receipts from Delinquent Taxes	4,800,000	-	200,000	2,500,000
<i>Amount to be raised by taxation</i>	-	-	-	-
Local Tax for Municipal Purposes	87,468,599	97,650,452	71,408,678	76,056,300
Minimum Library Tax	-	6,327,927	3,039,997	-
Open Space Levy Tax	-	-	-	-
Addition to Local District School Tax	-	-	-	-
Deficit General Budget	-	-	-	-
	134,618,732	150,218,629	107,387,153	105,675,475

TOMS RIVER EFFICIENCY STUDY				
Debt & Debt Service Comparisons - 2020 User Friendly Budgets				
DEBT SERVICE	Toms River	Edison	Hamilton	Brick
Debt Authorized	48,573,109	117,816,645	21,872,848	23,885,016
Notes	34,502,055	57,902,000	8,022,333	14,850,000
Bonds	64,338,598	26,619,794	57,394,000	102,958,120
Loans	128,889	943,509	1,903,906	-
	147,542,652	203,281,948	89,193,087	141,693,135
2020 Projected DS	17,965,957	14,475,936	16,307,751	16,723,880
2021 Projected DS	11,596,000	13,911,663	15,596,741	16,672,083
2022 Projected DS	11,429,894	11,812,966	15,466,554	16,027,045
2019 Debt Service to Budget Ratio	12.90%	7.78%	12.97%	15.83%
Moody's Ratings	Aa3/AA	Aa2	Aa3/AA	Aa1/AA

TOMS RIVER EFFICIENCY STUDY				
Breakdown of Personnel Appropriation Comparisons - 2020 User Friendly Budgets				
PERSONNEL COMPONENTS	Toms River	Edison	Hamilton	Brick
<u><i>Base Pay</i></u>				
Governing Body	137,447	134,000	198,388	109,000
Supervisory Staff (Department Heads & Managers)	5,440,911	1,963,908	2,496,455	3,379,976
Police Officers (Including Superior Officers)	22,043,765	25,692,979	18,673,532	18,384,206
Fire Fighters (Including Superior Officers)	-	17,017,923	-	-
All Other Union Employees not listed above	16,663,605	18,417,724	21,003,895	16,296,675
All Other Non-Union Employees not listed above	4,162,360	3,534,297	949,291	1,060,000
	48,448,088	66,760,831	43,321,560	39,229,857
<u><i>Overtime and other Compensation</i></u>				
Governing Body				
Supervisory Staff (Department Heads & Managers)				
Police Officers (Including Superior Officers)	1,091,000	1,237,300	1,023,000	1,125,000
Fire Fighters (Including Superior Officers)	-	3,790,525	-	-
All Other Union Employees not listed above	1,617,318	1,839,453	892,459	1,359,500
All Other Non-Union Employees not listed above	47,698	-	-	10,000
	2,756,016	6,867,278	1,915,459	2,494,500
<u><i>Pension (Estimate)</i></u>				
Governing Body	18,816	5,179	14,879	2,860
Supervisory Staff (Department Heads & Managers)	744,861	268,859	187,234	476,915
Police Officers (Including Superior Officers)	6,569,042	7,565,507	1,867,353	5,417,826
Fire Fighters (Including Superior Officers)	-	5,071,341	-	-
All Other Union Employees not listed above	2,281,248	2,454,149	1,575,292	2,299,461
All Other Non-Union Employees not listed above	569,827	258,047	71,197	-
	10,183,794	15,623,082	3,715,955	8,197,061
<u><i>Health Benefits Net of Cost Share</i></u>				
Governing Body	192,776	-	100,682	-
Supervisory Staff (Department Heads & Managers)	966,092	450,516	746,544	738,525
Police Officers (Including Superior Officers)	3,914,108	4,315,409	3,857,143	4,016,949
Fire Fighters (Including Superior Officers)	-	3,366,962	-	-
All Other Union Employees not listed above	2,958,803	7,587,520	8,608,996	3,560,823
All Other Non-Union Employees not listed above	739,072	687,619	186,636	231,610
	8,770,852	16,408,026	13,500,000	8,547,907
<u><i>Employment Taxes and Other Benefits</i></u>				
Governing Body	11,683	10,251	7,588	13,581
Supervisory Staff (Department Heads & Managers)	462,477	152,921	95,489	421,145
Police Officers (Including Superior Officers)	1,966,455	384,649	135,383	2,290,672
Fire Fighters (Including Superior Officers)	-	301,722	-	-
All Other Union Employees not listed above	1,553,878	1,408,956	850,229	2,030,566
All Other Non-Union Employees not listed above	357,855	342,717	36,310	132,076
	4,352,349	2,601,216	1,125,000	4,888,040

CRIME DATA COMPARISON



	Violent Crimes Reported	Violent Crimes Cleared	Property Crimes Reported	Property Crimes Cleared
Toms River	0.09%	0.04%	2.46%	0.28%
Edison	0.13%	0.08%	1.42%	0.33%
Hamilton	0.18%	0.08%	1.95%	0.30%
Brick	0.12%	0.08%	1.50%	0.26%

Select Per Capita Comparisons - Toms River				
Item	Toms River	Edison	Hamilton	Brick
<i>Per Capita:</i>				
Adopted 2020 Budget	\$ 1,475	\$ 1,503	\$ 1,214	\$ 1,408
Municipal Taxes	\$ 959	\$ 977	\$ 807	\$ 1,013
Municipal Debt	\$ 1,617	\$ 2,033	\$ 1,008	\$ 1,887
<i>Per 1,000 population::</i>				
Violent Crimes Reported (2019)	0.79	0.84	1.38	1.11
# of Sworn Police	1.82	1.82	1.93	1.89
# of PW, Parks, B&G Employees	1.61	1.22	1.61	1.41

Conclusions/Recommendations

Although when looked at from certain statistical views, it might seem that a few numbers for Toms River are out of line with the comparable municipalities, they have ready explanations when examined more closely as to how the numbers were arrived at. For example, user friendly budgets as prepared according to State directives mix-in the costs of municipal utilities with municipal budget appropriations, creating dissimilarities in total costs between and among municipalities. Government Strategy Group finds the most telling overall comparisons to be those based on population, as per the last chart above. In this regard, Toms River compares favorably with the selected peer group.

VI. APPENDIX

EXHIBIT 1 – Key Performance Indicators

Source	Item	AC	2015	2016	2017	2018	2019	2020	2021	Avg Yrly Performance
Budget	Current Fund									
Budget	SUMMARY OF REVENUES									
Budget	1. Surplus Anticipated	08-101	13,000,000	12,463,000	16,900,000	17,000,000	19,000,000	17,500,000	17,250,000	5%
Budget	2. Surplus Anticipated w/ Prior Written Consent	08-102								
Budget	3. Miscellaneous Revenues:									
Budget	Total Section A: Local Revenues	08-001	4,673,758	4,929,938	4,844,580	5,125,050	3,965,000	3,633,000	2,875,000	-6%
Budget	Total Section B: State Aid w/o Offsetting Approps.	09-001	8,492,807	8,492,807	8,492,807	8,492,807	8,492,807	8,492,807	8,492,807	0%
Budget	Total Section C: Dedicated Uniform Comm Code	08-002	2,930,000	2,900,000	2,400,000	2,500,000	2,300,000	2,200,000	2,200,000	-4%
Budget	Total Section D: Interlocal Services Agreements	11-001	383,854	352,178	367,375	417,546	463,391	625,420	565,820	8%
Budget	Total Section E: Add'l Revenues Offset w/ Approps.	08-003	1,773,200	1,820,000	1,880,640	1,821,000	1,893,320	1,789,000	1,500,000	-3%
Budget	Total Section F: Public & Private Revenues Offset	10-001	2,517,068	2,004,956	380,587	917,420	2,337,295	530,562	6,016,000	23%
Budget	Total Section G: Other Special Items	08-004	14,269,178	6,790,653	2,948,605	1,704,833	6,694,291	7,579,344	4,016,014	-12%
Budget	Total Miscellaneous Items	13-099	35,039,865	27,290,531	21,314,595	20,978,656	26,146,105	24,850,133	25,665,641	-4%
Budget	4. Receipts from Delinquent Taxes	15-499	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000	0%
Budget	5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	52,839,865	44,553,531	43,014,595	42,778,656	49,946,105	47,150,133	47,715,641	-2%
Budget	6. Amount to be Raised by Taxes for support of Budget		74,997,968	80,392,772	81,559,694	82,089,203	82,690,095	87,468,599	88,738,251	3%
Budget	7. Total General Revenues		127,837,833	124,946,304	124,574,289	124,867,859	132,636,200	134,618,732	136,453,892	1%
Budget	Summary of Appropriations									
Budget	Salary & Wages		36,013,154	44,028,624	44,840,769	45,293,119	46,229,616	47,552,447	48,236,264	6%
Budget	Health Benefits		18,737,912	19,182,338	20,106,927	19,396,524	21,803,636	21,803,636	21,185,904	2%
Budget	Employee contribution to Health Benefits	est.	2,373,112	2,429,398	2,546,495	2,456,524	2,743,636	2,743,636	2,665,904	2%
Budget	Net Health Benefit Costs		16,364,800	16,752,940	17,560,432	16,940,000	19,060,000	19,060,000	18,520,000	2%
Budget	Statutory Expenses (Pension, Social Security, Etc.)		9,996,057	10,462,439	10,808,692	11,288,172	12,286,404	13,559,504	14,032,622	7%
Budget	All Other OE		18,141,758	18,337,235	18,165,958	18,813,456	19,548,242	19,993,079	19,545,443	1%
Budget	(A) Operations: (a-b) Within "CAPS"-Incl Contingent									
Budget	Statutory Expenditures	34-299	80,515,769	89,581,238	91,375,851	92,334,747	97,124,262	100,165,030	100,334,329	4%
Budget	(a) Operations-Excluded from "CAPS"									
Budget	Other Operations	34-300	10,264,345	1,716,000	516,000	1,296,000	636,000	656,200	650,200	-16%
Budget	Uniform Construction Code									
Budget	Interlocal Municipal Service Agreements	42-999	508,854	477,178	442,375	517,546	528,391	635,420	575,820	2%
Budget	Additional Appropriations Offset by Revenues	34-303	1,773,200	1,820,000	1,880,640	1,821,000	1,893,320	2,014,039	1,893,145	1%
Budget	Public & Private Offset by Revenues	40-999	3,175,163	2,742,041	1,111,762	1,698,548	3,067,776	1,211,121	6,166,000	16%
Budget	Total Operations-Excluded from "CAPS"	34-305	15,721,562	6,755,219	3,950,777	5,333,094	6,125,487	4,516,780	9,285,165	-7%
Budget	(C) Capital Improvements	44-999	880,000	1,440,000	450,000	550,000	870,000	975,000	810,000	-1%
Budget	(D) Municipal Debt Service	45-999	12,162,303	13,011,064	14,776,325	14,448,788	17,465,775	17,807,625	14,299,202	3%
Budget	(E) Total Deferred Charges (Sheet 18 + 28)	46-999	9,045,372	4,059,340	3,559,340	1,125,000	770	-	500,000	-16%
Budget	(F) Judgments	37-480				249,261		131,869		
Budget	(G) Cash Deficit	46-885								
Budget	(K) Local District School Purposes	29-410								
Budget	(N) Transferred to Board of Education	29-405								
Budget	(M) Reserve for Uncollected Taxes	50-899	9,512,827	10,099,442	10,461,995	10,826,969	11,049,906	11,022,427	11,225,197	3%
Budget	Total General Appropriations	34-499	127,837,833	124,946,304	124,574,289	124,867,859	132,636,200	134,618,732	136,453,892	1%
Budget	Dedicated Bay Lea/Golf Course Utility									
Budget	SUMMARY OF REVENUES									
Budget	1. Surplus Anticipated	08-101	163,300	224,998	266,675	266,675	267,390	295,324	193,969	3%
Budget	3. Miscellaneous Revenues:									
Budget	Total Section A: Rents	08-001	-	-	-	-	-	-	-	
Budget	Total Section B: Green Fees	09-001	1,077,000	1,100,000	1,100,000	1,100,000	1,100,000	1,041,700	396,750	-11%
Budget	Total Section C: Miscellaneous	08-002	90,000	90,000	90,000	90,000	90,000	250	500	-17%
Budget	Total Section D: Concession Income	11-001	10,000	10,000	7,000	7,000	500	96,750	50,000	67%
Budget	Total Section E:	08-003	-	-	-	-	-	-	-	
Budget	Total Section F:	10-001	-	-	-	-	-	-	-	
Budget	Total Section G: Golf Course Capital Fund - Balance	08-004	-	-	-	-	-	-	42,805	
Budget	Total Miscellaneous Items	13-099	1,177,000	1,200,000	1,197,000	1,197,000	1,190,500	1,138,700	490,055	-10%
Budget	4. Deficit	15-499	-	-	-	-	-	-	750,000	
Budget	7. Total General Revenues	13-199	1,340,300	1,424,998	1,463,675	1,463,675	1,457,890	1,434,024	1,434,024	1%
Budget	(a) Salary & Wages		595,000	602,588	607,265	607,265	599,150	592,164	607,100	
Budget	Other Operations	34-300	365,000	423,410	423,410	423,410	434,010	430,560	423,924	3%
Budget	Payment on Bond Principal		270,000	295,000	335,000	335,000	335,000	335,000	335,000	
Budget	Interest on Bonds	42-999	63,300	56,000	50,000	50,000	42,730	29,800	20,000	-11%
Budget	Social Security	34-303	46,000	47,000	47,000	47,000	46,000	46,500	48,000	1%
Budget	Capital Improvement Fund	1-000	1,000	1,000	1,000	1,000	1,000	-	-	-17%
Budget	Total Operations-Excluded from "CAPS"	34-305	1,340,300	1,424,998	1,463,675	1,463,675	1,457,890	1,434,024	1,434,024	1%
Budget	Dedicated Ice Risk Utility									
Budget	SUMMARY OF REVENUES									
Budget	1. Surplus Anticipated	08-101	49,250	117,200	161,700	161,700	183,570	229,085	210,000	54%
Budget	3. Miscellaneous Revenues:									
Budget	Total Section A: Rents	08-001	-	-	-	-	-	-	-	
Budget	Total Section B: Ice Risk Fees	09-001	1,020,000	987,000	950,000	950,000	920,000	896,675	545,000	-8%
Budget	Total Section C: Miscellaneous	08-002	20,000	20,000	11,500	11,500	5,000	6,100	10,000	-8%
Budget	Total Section D: Concession Income	11-001	-	-	-	-	-	-	-	
Budget	Total Section E:	08-003	-	-	-	-	-	-	-	
Budget	Total Section F:	10-001	-	-	-	-	-	-	-	

**TOMS RIVER EFFICIENCY STUDY – GOVERNMENT STRATEGY GROUP
EXHIBIT 1 - KEY PERFORMANCE INDICATORS**

Source	Item	AC	2015	2016	2017	2018	2019	2020	2021	Avg Yrly Perfmrnce
Budget	Total Section G: Golf Course Capital Fund - Balance	08-004	-	-	-	-	-	-	-	-
Budget	Total Miscellaneous Items	13-099	1,040,000	1,007,000	961,500	961,500	925,000	902,775	555,000	-8%
Budget	4. Deficit	15-499							350,000	
Budget	7. Total General Revenues	13-199	1,089,250	1,124,200	1,123,200	1,123,200	1,108,570	1,131,860	1,115,000	0%
Budget	(a) Salary & Wages			483,000	485,000	485,000	484,970	505,010	469,150	
Budget	Other Operations	34-300	500,000	602,200	600,000	600,000	585,400	587,850	606,850	4%
Budget	Payment on Bond Principal		550,000	-	-	-	-	-	-	
Budget	Interest on Bonds	42-999	-	-	-	-	-	-	-	
Budget	Social Security	34-303	38,250	38,000	37,200	37,200	37,200	39,000	39,000	0%
Budget	Capital Improvement Fund	1,000	1,000	1,000	1,000	1,000	1,000	-	-	-17%
Budget	Total Operations-Excluded from "CAPS"	34-305	1,089,250	1,124,200	1,123,200	1,123,200	1,108,570	1,131,860	1,115,000	0%
Budget	Total General Appropriations	34-499	127,837,833	124,946,304	124,574,289	124,867,859	132,636,200	134,618,732	136,453,892	1%
Audit	Reserve for Tax Appeal		2,300,000	2,400,000	2,500,000	3,100,000	3,700,000			
Audit	Tax Refunds		1,127,453,000	722,105,260	139,053,000	1,175,047,270	3,150,691,300			
UFB	Total Taxable Valuation		12,699,617,676	12,864,782,026	12,866,369,826	12,938,275,698	12,938,275,698			0.5%
UFB	Total Equalized Valuation		14,634,267,891	15,370,109,947	15,423,603,244	15,861,561,478	16,301,216,704			2.8%
UFB	Average Residential Assessment		267,530	267,501	272,380	272,380	273,897			0.6%
UFB	Average Equalized Value of a Residential Property		308,285	319,595	326,516	333,922	345,089			3.0%
UFB	Municipal Purpose Tax Rate		0.597	0.633	0.634	0.635	0.639			1.8%
UFB	Total Tax Rate		2.168	2.319	2.337	2.356	2.385			2.5%
UFB	Tax Collection Rate		97.88%	98.24%	97.91%	97.86%	97.59%			-0.1%
UFB	Ratio		86.78%	83.70%	83.42%	81.57%	79.37%			-2.1%
UFB	RUT Rate		96.50%	96.50%	96.50%	96.50%	96.59%			0.0%
UFB	# of Parcels Residential		37,356	37,676	37,884	38,096	38,234			0.6%
UFB	Value of residential Parcels		9,992,769,100	10,194,395,800	10,318,819,600	10,434,385,100	10,520,623,200			1.3%
UFB	State Court Appeals		567	78	76	125	64			-22.2%
UFB	County Board Appeals		98	228	249	204	190			23.5%
UFB	# of County Tax Board Decisions Appealed to the State		21	12	26	21	4			-20.2%
UFB	# of Pending Property Tax Appeals		166		226	204	145			-3.2%
UFB	Value of Exempt Properties		1,062,846,800	1,031,270,300	1,072,353,600	1,087,954,000	1,109,313,800			1.1%
UFB	# of F/T EE's		512	505	504	507	507			-0.2%
UFB	# of P/T EE's		505	505	368	362	362			-7.1%
UFB	Retiree Health Benefit Costs		6,159,211	6,642,624	7,193,526	6,727,857	6,609,439			1.8%
UFB	Accumulated Absence Liability Days		25,972	25,602	25,889	24,136	24,202			-1.7%
UFB	Accumulated Absence Liability Hours		194,789	192,017	194,168	181,020	181,512			-1.7%
UFB	Accumulated Absence Liability Amount		9,312,428	9,475,385	8,910,581	8,789,518	9,336,506			0.1%
UFB	Accumulated Absence Liability Amount/Hour		48	49	46	49	51			1.9%
UFB	Population		91,239	91,239	91,239	91,239	91,239			0.0%
UFB	3yr avg property value		14,201,074,816	14,543,333,998	14,988,750,357	15,449,448,784	15,826,041,330			2.9%
UFB	Net Debt		164,391,030	153,131,101	153,468,629	151,527,767	147,542,652			-2.6%
UFB	Debt Ratio		1.16%	1.05%	1.02%	0.98%	0.93%			-4.9%
UFB	Bond Rating	AA	S&P AA	Moody's Aa3						
Audit	Fund Balance January 1		18,197,884	17,237,978	29,373,914	32,322,481	30,853,379	27,877,176	10,377,176	-7%
Audit	Current Fund Revenues		332,853,949	350,196,941	354,443,547	354,686,326	366,007,289			2.5%
Audit	Current Fund Expenditures		320,813,855	325,598,005	334,594,980	339,155,428	349,983,491			2.3%
Audit	Excess(Deficit) in Revenues		12,040,094	24,598,937	19,848,567	15,530,898	16,023,797			8.3%
Audit	Amount Used as Anticipated Revenue		13,000,000	12,463,000	16,900,000	17,000,000	19,000,000	17,500,000		5%
Audit	Fund Balance December 31		17,237,978	29,373,914	32,322,481	30,853,379	27,877,176	10,377,176	(6,812,824)	-23%
Audit	Fund Balance Net Change	(959,906)		12,135,937	2,948,567	(1,469,102)	(2,976,203)	(17,500,000)	(17,250,000)	283%
Budget	S&W in CAP		35,938,154	43,738,624	44,720,769	45,716,119	44,993,119			6.3%
Budget	OE in CAP		34,581,558	35,380,175	34,696,390	34,915,456	38,516,862			2.8%
Budget	S&W Out of CAP		9,641,821	2,162,993	2,221,623	2,332,326	2,365,511			-18.9%
Budget	OE Out of CAP		6,079,741	4,571,438	3,341,745	4,043,210	4,274,976			-7.4%
Budget	Livy CAP Limit			83,819,708	85,060,067	82,921,700	83,456,335	87,468,599		1.1%
Budget	Livy CAP Actual			83,815,044	82,544,150	82,089,203	82,690,095	87,468,599		1.1%
Budget	Livy CAP Reserve			(4,664)	(2,515,917)	(832,497)	(766,240)			-25.0%
Budget	Spending CAP Limit			92,990,914	98,088,722	100,520,074	101,667,856	104,887,373		3.2%
Budget	Spending CAP Actual			89,454,921	92,325,851	92,334,747	97,124,562	100,390,069		3.1%
Budget	Spending CAP Reserve			(3,535,993)	(5,762,871)	(8,185,326)	(4,543,294)	(4,497,304)		6.8%
Budget	Reserve for Uncollected Taxes		9,512,827	10,099,442	10,461,995	10,826,969	11,049,606	11,022,427		-17%

EXHIBIT 2 – Leaf Program

Government Strategy Group recommends that Toms River adopt a new leaf collection system to go into effect this Fall. The new system would require residents to either place their leaves out for collection in biodegradable bags or have their landscapers truck their loose leaves to a site designated by the Township, with proper controls in place. Raking, blowing, or otherwise depositing leaves (or “brush” or anything else) into the streets of Toms River is not permissible. However, residents are permitted to put leaves out for collection in plastic bags, which are emptied by Township employees into collection vehicles. The bags are then returned to a resident’s curbside. The usage of plastic bags for leaf disposal creates unnecessary labor costs and is environmentally unfriendly.

Highlights of a new bagged leaf collection program would include the following:

- All leaves must be placed at the curb in biodegradable paper bags.
- Leaves placed in plastic bags would not be collected.
- Leaves must be free of miscellaneous debris; e.g., branches, dirt, rocks, stones, etc. Leaf bags containing these items would not be collected.
- Persons raking loose leaves into the street could be issued a summons.
- Leaf bags would be picked up per a schedule to be determined by the DPW and Township officials throughout the duration of the leaf collection season, typically from mid-October through mid-December, and could be extended if necessary. In addition, the Township could also offer a schedule whereby residents could bring their leaf bags in if they so wished.
- The Township would provide 10 biodegradable bags free of charge to each property owner, starting just before leaf season. Leaf bags could be picked up at a location designated by the Township during normal business hours and Saturday mornings.
- Additional biodegradable paper leaf bags could be purchased at a location designated by the Township during normal business hours and Saturday mornings at the wholesale price paid by the Township in bundles of five or ten.
- Residents are not required to utilize paper bags purchased from the Township; however, bags utilized must be biodegradable paper. Plastic bags would not be collected. Biodegradable paper bags are available from most hardware and home improvement stores.
- Residents utilizing the services of landscapers would be allowed to have their landscaper deposit leaves in bulk at a location designated by the Township. Only landscapers licensed to operate in Toms River would be allowed and certification would be required to ensure that only leaves collected in Toms River could be deposited. Days and hours of yard deposits would be limited. Hours of operation and certification forms would be provided to licensed landscapers with the issuance of their license.

The Township should plan to hold a meeting at the beginning of October for all licensed landscapers to discuss the system and to provide them with all necessary information to participate in the system

The Township can implement this new program by adopting any necessary ordinances and/or resolutions and should initiate a public education campaign to inform the public about it.

EXHIBIT 3 – Roster of Interviews and Meetings

The following are Toms River officials and staff that GSG consultants either interviewed or met with, or both, in many cases multiple times:

- **Maurice Hill**, Mayor
- **Maria Maruca**, Council President 2020
- **Kevin Geoghegan**, Council President 2021
- **Laurie Huryk**, Council Member
- **Terrance Turnbach**, Council Member
- **Joshua Kopp**, Council Member
- **Matthew Lotano**, Council Member
- **Louis Amoruso**, Business Administrator
- **Alex Davidson**, Chief Financial Officer
- **Carl DiLeo**, Tax Collector
- **Mitch Little**, Chief of Police
- **Michael Belcher**, Deputy Chief of Police
- **Anthony Benyola**, Acting Director of Public Works
- **Ken Anderson**, Construction Official
- **Stanley Ferriolo**, Code Enforcement Supervisor
- **Gregory McGuckin**, Township Attorney
- **Jared Tate**, Director of Recreation
- **Robert Chankalian**, Township Engineer
- **David Roberts**, Township Planner
- **Alison Carlisle**, Township Clerk
- **Donna Sever**, Municipal Court Administrator
- **Joann Benson**, Director of Human Services
- **William Laird**, Tax Assessor
- **Jeff Brown**, Deputy Tax Assessor
- **Craig Ambrosio**, Mgr. Parks and Buildings & Grounds
- **Gail Catania**, Purchasing Agent
- **Thomas Rodgers**, Risk Manager
- **Tara Lewczak**, Personnel Manager
- **Tim Russell**, DPW General Foreman
- **Mike Mazzola**, DPW Foreman
- **Mike Freudenberg**, Parks and Buildings & Grounds Foreman
- **Dean Marusic**, Gen. Mgr. Winding River Skating Rink
- **Robert Edenfield**, Gen. Mgr. Bey Lea Golf Course
- **Joseph Kinlin**, Course Superintendent – Bey Lea
- **Joseph Jennings**, IT Manager
- **Paul Daley**, Director of Emergency Management
- **Kevin Monaghan**, EMS Supervisor
- **Charles Schlapfer**, CSO and IAFF Rep
- **Stacy Georgaklis**, Records Manager
- **Helen McGovern**, Municipal Alliance Coordinator

- Richard Barbosa, Manager – Animal Control
- Jillian Messina, Police Department PIO
- Various site visits and group meetings with staff.

EXHIBIT 4 – Toms River Organizational Chart



EFFICIENCY STUDY GOVERNMENT STRATEGY GRP EXHIBIT 4

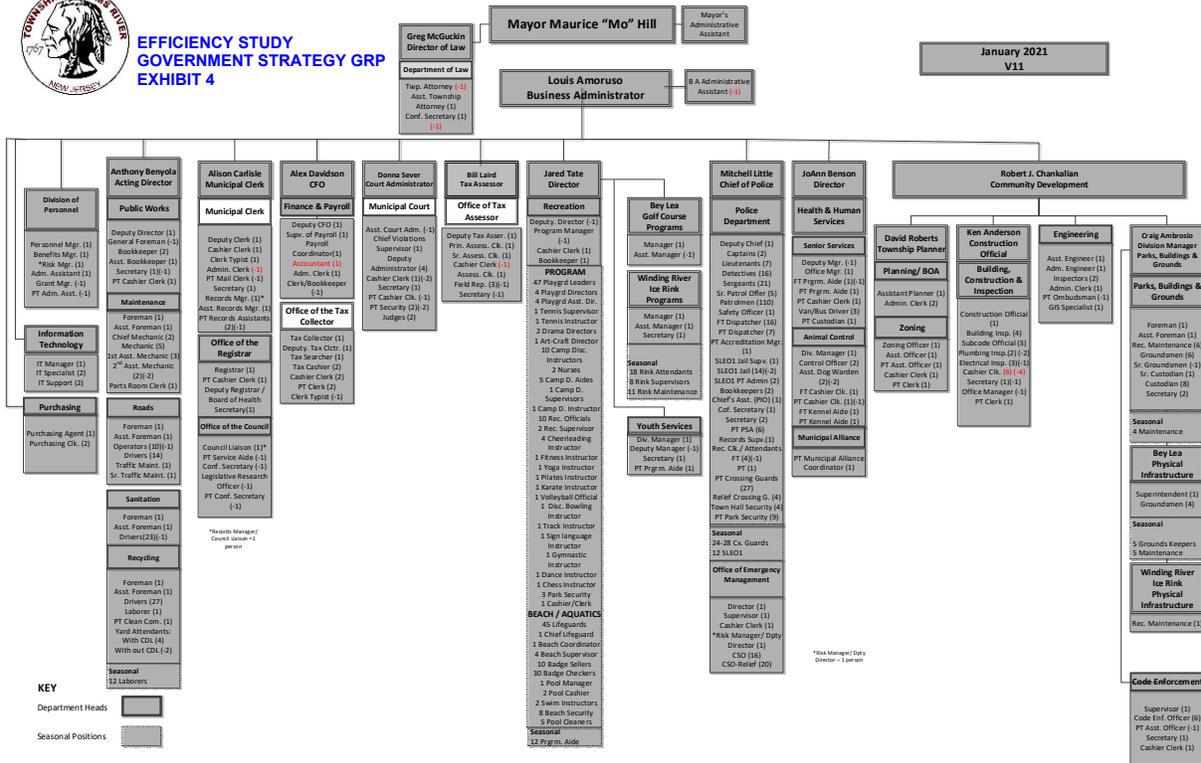


EXHIBIT 5 – Project Team

JOSEPH M. HARTNETT, Executive Managing Director, Project Manager – Joe Hartnett is one of New Jersey’s most respected professionals in the management of municipalities. He has been admitted as an expert on the Faulkner Act in Superior Court and as an expert on municipal personnel management before the State legislature, as well as serving as an expert for colleges and universities, Freeholder Boards, the NJ League of Municipalities, and Congressional representatives. A long-time resident of the barrier island section of Toms River and a former NSBC President and current Trustee, Joe has worked closely with various Toms River officials on Sandy recovery and other issues over the years and was appointed by former Mayor Kelaher to serve on the coastal strengthening panel. His combination of familiarity with Toms River with New Jersey municipal management expertise is unsurpassed. Most recently he has served as Project Manager and report author for management studies in Red Bank, Long Branch, and Matawan. Joe served for six years as Township Manager of Montclair (400+ FT employees) and sixteen years as Business Administrator in Rahway (same Faulkner Act form as Toms River) and is also the former Vice President and CFO of Saint Peter’s University. In 2014 Joe was appointed by a former Chief Justice of the NJ Supreme Court and a former Director of Criminal Justice for NJ to manage the dissolution of a corrupt public agency in Newark, New Jersey’s largest city, where to date they have recovered more than eight million dollars in stolen funds for that city’s taxpayers.

TIMOTHY J. CUNNINGHAM (via subcontract with Archer Law) – Tim Cunningham is a Partner in Archer’s Red Bank office where he focuses his practice in the areas of Public Affairs and Public Finance. Prior to joining the firm, he served as the Director of the NJ Division of Local Government and Chairperson of the State’s Local Finance Board. Through this regulatory oversight role, Mr. Cunningham has become one of the most prominent voices in New Jersey’s local government and public finance communities. Tim has particular experience in providing assistance to – and developing solutions for – financially challenged municipalities. Through his State oversight responsibilities, he oversaw collective bargaining, procurement, contracting and budgets of some of New Jersey’s largest municipalities including Newark, Paterson, Camden and Trenton. Additionally, he was granted sweeping powers over Atlantic City. As the person charged with the day-to-day operations of the City, he assembled a team and helped lead the successful reduction of the City’s legacy debt (largely made-up of unfunded tax appeal judgments), established new collective bargaining agreements for the City’s workforce and was able to pass two successive budgets that contained no increase in the municipal tax rate.

KENNETH DEROBERTS, Chief Executive Officer – Currently overseeing the financial operations of New Jersey’s fifth largest municipality, Edison Township (same Faulkner Act form as Toms River), Ken DeRoberts is one of New Jersey’s elite budget and financial executives and analysts. Ken is a New Jersey Certified Municipal Finance Officer who has compiled an impressive record of accomplishment. While serving as City Administrator/CFO, he is renowned for leading Summit, NJ to become the first municipality in the nation to achieve AAA bond ratings from all three major Wall Street ratings agencies and for subsequently achieving the same impressive accomplishment for the Borough of New Providence.

In a recent assignment for Bloomfield, NJ, Mr. DeRoberts was credited with breaking a years-long logjam in the redevelopment of the community’s downtown as stated by the then-mayor: “*Government Strategy Group’s impact on Bloomfield continues to be noticeable more than ten years later, especially because of their successful planning and implementation of redevelopment projects.*”

Ken has served over twenty local and county governments and agencies as a consultant in a variety of challenging financial and management assignments. Through operational and cost-saving analyses, insightful forecasting, and a strong track record in creative shared services, he has been credited with savings millions of dollars for clients, while strengthening their financial positions. For the past eight years, Mr. DeRoberts has been engaged as a respected guest lecturer on redevelopment at New York University's Schack Institute (Graduate School of Real Estate). Ken serves as Co-Chairman of the Economic Recovery Advisory Council for Legislative District 11 and is Chairman of SoupKitchen411.com.

CHRISTOPHER J. COTTER, Managing Director – Chris has over 30 years of experience in various local government roles which have included as Summit's City Administrator. He began his career in the Fire Department where he ascended to the rank of Chief and was the Emergency Management Coordinator. He oversaw the reorganization of the police department and was the Director of the Department of Community Services, responsible for public works, engineering and code enforcement. Chris was responsible for instituting several shared services programs. He also served as a member of the leadership team that implemented a shared 911 communications center for fire, police and EMS in three municipalities spanning two counties.

JOSEPH SALEMME, Managing Director – Mr. Salemme has over 30 years' experience as a versatile public sector executive with a record of accomplishment in a wide range of highly responsible assignments. Joe's major achievements have been in the areas of operations management, labor relations & contract negotiations, and organizational leadership. As the former longtime Director of Administrative Services for the County of Union – a \$490 million operation with 3,000 employees and twenty-two labor unions – Joe was intimately involved with all aspects of departmental personnel administration, including serving as chief labor negotiator with all unions and conducting all economic research and analysis required for the development of the County's labor policies, staffing needs, and negotiations strategy. He also collaborated with the County's health benefit providers and insurance brokers to develop cost containment options and strategies. Before being appointed to the Director's position, Joe served as a Special Assistant to the County Manager where he played a major role in the reorganization of the County that reduced the number of operational departments from eleven to six.

MICHAEL VALENTI, Managing Director – Mr. Valenti serves as the Executive Director of Business Strategy for the National Police Foundation. He has thirty years' experience in the public safety and security business both in the public and private sectors. Before retiring from active duty in 2008, Mike rose through the ranks of the Police Department of the Port Authority of NY/NJ – a \$400 million department – to become Commander of its Detective Bureau, Deputy Chief/Chief of Staff, Chief of Counter Terrorism, and a member of the FBI's Joint Terrorism Task Force Management Team in NY. During his career in law enforcement management with PANY/NJ, Mike conducted a complete review of the department's \$400 million budget with all its Commanding Officers, to ensure operational efficiency. He also actively negotiated several labor contracts in conjunction with the agency's legal department. Mike recently co-authored a pilot program for a major urban police department to assist and train their officers to more effectively deal with the public and support their community policing program.

DAVID P. SABAGH, Managing Director – Former Chief Sabagh brings to this project the perspective of a Police Chief of a large department with multiple challenges, while maintaining full objectivity as a member of the GSG team. Following a distinguished career through the ranks in municipal law enforcement, he currently serves as Assistant Director of Security for the Montefiore Medical Center, Bronx, NY, a \$7.1 billion operation

with 17,600 employees. While Chief of the Montclair, NJ, Police Department from 2004-2016, Sabagh implemented numerous forward-thinking initiatives and progressive law enforcement innovations – including a successful candidate selection and retention program, a mobile community service program, and enhanced use of data and technology – with a resulting forty-year low crime rate in a metropolitan-area department of 100 officers. Chief Sabagh is a NJ Certified Public Manager, a graduate of the FBI National Academy, and a Level III Certified Homeland Security professional.

JENNIFER NAUGHTON (via Radiant Resources, Inc.), – Jen brings over two decades of experience in technology consulting, project management and IT services to commercial and public clients in NJ and NY. She is a highly skilled IT Professional and is President and CEO of Radiant Resources, a successful IT consulting firm whose clients have included Verizon Wireless and Hackensack University Medical Center. Jen has worked with GSG on previous municipal assignments to evaluate their systems, workflow, and uses of social media and to make recommendations for improvement in all aspects of the use of technology. Jen also serves as the Mayor of Spring Lake, enabling her to bring extra value and insights to IT consulting work in the field of municipal government.

DOROTHY BLAKESLEE, Managing Director – Ms. Blakeslee has over 25 years of experience as a financial analyst, financial advisor and investment banker. She has a proven ability to find creative solutions to financial problems. Dotty started her career as a computer programmer. She designed and executed computer models at Merrill Lynch and Bear Stearns. Her career then moved over to municipal finance as partner in a woman owned financial advisory company where she analyzed and modelled debt for municipalities. Currently, she works with Government Strategy Group and assists municipalities in optimizing operations. She is experienced in design and use of databases and has recently analyzed large amounts of data from the US Census in order to facilitate comparisons between municipalities. Ms. Blakeslee serves on the boards of Bergen Community College, the NJ Housing and Mortgage Finance Agency (for 23 years), and the NJ Ethnic Advisory Commission.

JOHN GROSS, Managing Director – John is an award-winning public manager with extensive experience and skills. His expertise ranges from all aspects of municipal finance, to development and redevelopment, to all facets of municipal administration. He has served as a CFO and as a Business Administrator, as well as heading up emergency management, information technology, and redevelopment efforts. He has won awards for innovations in public-private partnerships, fiscally sustainable development, and “smart growth.” John also served as the first Executive Director of the South Orange Performing Arts Center, responsible for design, financing, construction, and initial operations.

FRANK E. DANN, Managing Director – Frank Dann is a highly experienced and skilled Public Works Manager who worked his way up from a DPW Laborer as a young man to Department Director for the seventh largest county in New Jersey. With over twenty years of DPW Director experience at both the county and municipal levels, plus valuable hands-on experience through the ranks, Frank knows public works operations inside out. Additionally, Frank has a proven track record of completing difficult projects on schedule and within budget. Frank is a Certified Public Works Manager and Certified Recycling Professional.

THOMAS HENSHAW, Managing Director – Tom is a results-driven professional with over twenty-five years of progressive experience in management and a proven track record of planning, coordinating and successfully fulfilling duties and responsibilities. Toms’ strong background in the public and private sector gives him unique insights into achieving operational efficiency. He has worked in forms of government ranging from Manager as

CEO, to Borough, to Faulkner Act Mayor-Council. In addition to serving six municipalities over the past twenty-five years, both full-time and on a consulting basis, Tom has served as an Adjunct Professor in Business Management at Atlantic Cape Community College.

JAMES O'CONNOR, LEE NESTEL, TERENCE BROWN (via subcontract with CBIZ, Inc.) – CBIZ is one of the nation's leading management and consulting firms in the areas of human resources, insurance, and health and wellness benefit programs. The company's experts in New Jersey have special expertise in the municipal insurance market, as well as in the services and offerings of public entity joint insurance funds (JIFs), such as the Ocean County JIF that the Township of Toms River belongs to.

MICHAEL D'ECCLESSIS, Managing Director – Mike is a Certified Municipal Court Administrator. He recently retired as Municipal Court Division Manager for the NJ Superior Court, Union County vicinage. With more than twenty-nine years of experience in the municipal court system, he served as Court Administrator for the City of Summit and Court Director for the City of Plainfield. He was assigned by the Supreme Court to serve as a member of the Municipal Court Certification Board, the Shared and Merged Courts Study Commission, the Bail Reform project and many other projects to improve the integrity of the Municipal Court system in NJ. He also worked in Project Management overseeing the implementation of information management/processing systems for municipal courts around the country.

HITEN PATEL, Director – Hiten is an expert in data analytics, cloud computing, and project management. He has spent the majority of his career in private industry in corporations such as Lockheed Martin, Johnson and Johnson, Valeant Pharmaceutical, and Newell Brands. As a Senior Business Intelligence Analyst, Hiten implemented system improvements and led business process change efforts, replacing inefficient reporting processes by utilizing the latest software tools. He implemented KPI (key performance indicator) dashboards and used visual analytics tools including Qlik and Tableau. Mr. Patel was the project manager using Microsoft Azure suite to switch to cloud computing for data reporting and analytics. He has created and maintained SharePoint sites to house KPI dashboards and reports. During his career, Hiten earned Top Secret Clearance from the GAO/Department of Defense. In the public sector, Hiten most recently utilized his private sector experience in the analysis of the Suez Group privatization of water infrastructure for Edison Township.