



Best Practices Inventory

2025 Best Practices Inventory Online Platform

Toms River Township

Municipal Code: 1507

001	Best Practices Has your municipality created an accumulated absence liability trust fund pursuant to N.J.A.C. 5:30-15.5, and does it annually deposit appropriations into the fund? Only answer N/A if your municipality 1) does not offer (for any employee hired after a certain date) payouts upon retirement for accumulated sick leave, and 2) no current employee has a grandfathered right to sick leave payouts upon retirement. Budget	[0.50] Yes
002	Best Practices N.J.S.A. 40A:4-62.1 allows municipalities to establish a storm recovery reserve for purposes such as, but not limited to, snow, ice, and debris removal. Unexpended balances budgeted annually for storm recovery purposes may be lapsed into the reserve. Review LFN 2025-10 for further information. Has your municipality established a storm recovery reserve to ensure the consistent availability of funds for this purpose? Budget	[0.50] Yes
003	Core Competencies Unless the Local Finance Board sets forth a later date pursuant to N.J.S.A. 40A:4-5.1, N.J.S.A. 40A:4-5 requires that calendar year municipalities approve their introduced budgets no later than February 10 (or August 10 for state fiscal year municipalities) and N.J.S.A. 40A:4-10 requires that calendar year municipalities adopt their budgets no later than March 20 (or September 20 for state fiscal year municipalities). For CY2025 budgets the Local Finance Board extended these dates to March 31 and April 30, respectively, or the date of the next regularly scheduled governing body meeting thereafter (See Local Finance Notice 2024-20). Timely budget adoption helps a municipality avoid having to issue estimated tax bills or tax anticipation notes (TANs). Did your municipality introduce and adopt its current year budget no later than the extended dates authroized by the Local Finance Board? This question may only be answered N/A if your municipality's budget is subject to adoption by the Local Finance Board under State Supervision or if the Division instructed the municipality to delay budget adoption. Budget	[0.00] No
004	Core Competencies N.J.S.A. 40A:5-12 requires the chief financial officer of each municipality to file the Annual Financial Statement (AFS) with the Division no later than February 10 (August 10 for SFY municipalities). Local Finance Notice 2024-20 announced the extension of this deadline to March 7. The statute specifies a \$5 per day penalty payable by the CMFO for failing to file the AFS within 10 days of after the time fixed for filing. Did your municipality file its AFS with the Division by no later than March 7 (or August 10 for SFY municipalities)? Budget	[1.00] Yes
005	Core Competencies Pursuant to N.J.S.A. 40A:2-40, the chief financial officer each municipality shall, before the end of the first month of the fiscal year, file its Annual Debt Statement with the Division of Local Government Services. Did your municipality file its Annual Debt Statement for the preceding fiscal year with the Division no later than January 31 (July 31 for SFY municipalities)? Budget	[1.00] Yes

006	Core Competencies Recent amendments to N.J.A.C. 5:30-7.4 disqualify from local examination a municipality that has failed to submit to the Division the user-friendly budget section corresponding with the previous year's adopted budget. Has your municipality electronically submitted to the Division the User-Friendly Budget section of its adopted CY2024/SFY2025 and CY2025 budgets? Budget	[1.00] Yes
007a	Unscored Survey If your municipality permits one or more classes of cannabis businesses, does your municipality impose a local cannabis tax pursuant to N.J.S.A. 40:48I-1? Budget	[0.00] N/A
007b	Unscored Survey If your municipality imposes a local cannabis tax, was tax revenue received in CY2024/SFY2025 reported as Municipal Revenue Not Anticipated (MRNA)? Budget	[0.00] N/A
008	Unscored Survey Has your municipality formed an advisory committee or other similar approach to seek out or develop additional non-tax revenues? Budget	[0.00] No
009	Core Competencies Any municipality having its own water system is required to adopt an annual capital budget and program reflecting the water infrastructure improvements listed on the annual Water Quality Accountability Act (WQAA) capital improvement report. The WQAA capital improvement report must be submitted to the Department of Environmental Protection (DEP) by no later than March 15. If your municipality has its own water system, does the capital budget and program reflect the capital projects listed in the annual WQAA report submitted to DEP that fall within the time period of the municipality's capital budget and capital program? Capital Projects	[1.00] N/A
010	Core Competencies Has your municipality adopted a capital program as defined by N.J.A.C. 5:30-4.2, meaning a moving, multi-year plan and schedule for capital projects (including prospective financing sources) and, when pertinent, first year operating costs and savings? Only answer N/A if your municipality does not have a capital budget and is not required to adopt a capital budget pursuant to N.J.A.C. 5:30-4.3. Capital Projects	[1.00] Yes
011	Unscored Survey A disaster preparedness drill can help plan appropriate emergency responses for scenarios such as, but not limited to, natural disasters, active shooter, wildfires, and chemical spills. Has your municipality participated in a disaster preparedness drill involving local, county, and/or regional partners within the past year? Emergency Services	[0.00] Yes
012	Unscored Survey Municipalities may adopt a resolution to establish a Volunteer Tuition Credit Program for its volunteer firefighters and/or EMS. The Program allows an active volunteer in good standing, their spouse, or their dependent children to receive tuition credit at a county college, county vocational school, or county technical institute. The maximum tuition credit is \$600 for each year of volunteer service for a total credit not to exceed \$2,400 over a four-year volunteer service period. Review for further details LFN MC-99-5 and https://www.nj.gov/dca/divisions/dlgs/programs/volunteer_docs/vtc_descrip_with_forms.pdf. Has your municipality established a Volunteer Tuition Credit Program for its volunteer firefighters and/or EMS? Emergency Services	[0.00] No

013	Best Practices Have one or more public electric vehicle charging stations been installed on municipal property? Environment	[0.00] No
014	Best Practices When purchasing new vehicles, does your municipality have a formal policy to purchase hybrid or alternative fuel vehicles whenever such vehicles are suited to the intended use? Only answer N/A if your municipality does not own any vehicles. Environment	[0.00] No
015	Core Competencies The Local Government Ethics Law, designed to ensure transparency in government, requires local government officers to file Financial Disclosure Statements (FDSs) annually. Compliance by local elected officials is required by N.J.S.A. 40A:9-22.6. Did all governing body members timely file their annual Financial Disclosure Statements for 2025 such that they were not issued a Notice of Violation (NOV) by the Local Finance Board? A "No" answer is permissible if the governing body members' NOV were rescinded by the Board. Only answer N/A if your municipality has an ordinance on the books establishing a municipal ethics board. Ethics	[0.00] No
016	Core Competencies If your municipality has a municipal ethics board, did the municipal ethics board enforce the Financial Disclosure Statement (FDS) statute by issuing violations to local government officers (LGOs) who were on the 2025 roster but did not file the FDS by April 30, 2025? Only answer N/A if your municipality does not have an ordinance on the books establishing a municipal ethics board. Ethics	[1.00] N/A
017	Best Practices With respect to note sales (TANs, BANs, Emergency Notes and Special Emergency Notes), proper disclosure and communication with potential bidders can yield optimal results for a municipality. Knowing when to sell on a negotiated or competitive basis, aggregating note sales as much as possible, along with casting a "wide net" to attract the maximum number of bidders for a competitive note sale, is critical to achieving the lowest possible interest rate. In its most recent note sale, did your municipality market note sales beyond publishing the notice required by N.J.S.A. 40A:2-30 along with issuing a prospectus, official statement or other document to potential lenders disclosing all material financial and budget information? Financial Administration	[0.50] Yes
018	Best Practices N.J.A.C. 5:30-8.3(a)(3) establishes a schedule of minimum dollar amounts for tax collector surety bonding. However, to provide a higher level of security for public funds, municipalities are encouraged to adopt the more stringent schedule for tax collector surety bonding specified in N.J.A.C. 5:30-8.3(a)(4). Has your municipality adopted the more stringent surety bonding schedule for tax collectors set forth in N.J.A.C. 5:30-8.3(a)(4) or higher? Financial Administration	[0.00] No
019	Best Practices N.J.A.C. 5:30-8.4 (a) establishes a schedule of minimum dollar amounts for municipal court surety bonding, specifically for municipal judges and municipal court administrators. However, subsection (b) of 5:30-8.4 encourages municipalities to adopt a more stringent schedule for municipal court surety bonding that is specified in the subsection. Has your municipality adopted the more stringent surety bonding schedule for municipal court judges and court administrators set forth in N.J.A.C. 5:30-8.4(b) or higher? Financial Administration	[0.00] No

020	Core Competencies Audit findings address areas needing improvement and ignoring these findings devalues the process. Municipalities should correct noted deficiencies. Have the audit findings in your municipality's 2023 audit been identified in a corrective action plan and not been repeated in the 2024 audit? If the answer is no, please list the repeat findings, along with the date the corrective action plan was submitted to DLGS, under Comments. If your municipality's 2024 audit is late, answer "No" and state "2024 audit not complete". Only answer "N/A" if there were no audit findings in the 2024 audit. If you did not answer no, please type "No Repeat Audit Findings" into the Comment Box. Financial Administration	[1.00] N/A Comment: "N/A"
021	Core Competencies At its July 2023 meeting, the Local Finance Board adopted an amendment to N.J.A.C. 5:30-8.2 that converted the previously suggested surety bond schedule for a CMFO to a mandatory minimum schedule. This change came into effect on January 1, 2024. See Local Finance Notice 2023-21 for further details and to view the exposure index. Through a blanket bond or an individual bond, does your municipality provide a fidelity bond with faithful performance coverage for the CMFO that meets at least the minimum schedule set forth in N.J.A.C. 5:30-8.2? Financial Administration	[1.00] Yes
022	Core Competencies At its July 2023 meeting, the Local Finance Board adopted updates to N.J.A.C. 5:30-5.7 requiring municipalities to maintain a general ledger for not only the current fund, but also for all other funds, as well as post totals for all funds to the general ledger on at least a monthly basis and maintain required original books of entry in an electronic format. See Local Finance Notice 2024-09 for further details. Does your municipality maintain a general ledger for its current fund and all other funds in accordance with N.J.A.C. 5:30-5.7? Financial Administration	[1.00] Yes
023	Core Competencies Does your municipality post totals for all funds to the general ledger on at least a monthly basis? Financial Administration	[1.00] Yes
024	Core Competencies Does your municipality maintain required original books of entry in an electronic format? Financial Administration	[1.00] Yes
025	Core Competencies Local Finance Notice 2024-11 updates municipalities and fire districts on current IRS guidance and Federal Fair Labor Standards Act (FLSA) guidance pertaining to incentives paid to volunteer firefighters and EMS (other than LOSAP). Nominal stipends funded through the federal Staffing for Adequate Fire and Emergency Response (SAFER) program's volunteer firefighter recruitment and retention (R&R) grant is also discussed. Has your municipality reviewed its volunteer fire and EMS incentives for compliance with federal requirements? Financial Administration	[1.00] N/A
026	Core Competencies Regular cash flow analysis by a municipality's finance office is critical to maintaining essential services and ensuring fiscal solvency. The Government Finance Officers Association offers cash flow forecasting guidance at https://www.gfoa.org/cash-flow-forecasting. Does your municipality's finance office generate a cash flow report on at least a quarterly basis with administration and elected officials updated on the results? Financial Administration	[0.00] No

027	Core Competencies In accordance with Governor Murphy's Executive Order 267 dated October 8, 2021 and outlined in LFN 2022-08 dated March 2, 2022, municipalities and counties are required to provide DLGS with a copy of all American Rescue Plan (ARP) LFRF reports filed with U.S. Treasury, including Project and Expenditure Reports, Interim Reports, and Recovery Plan and Performance Reports. Has your municipality filed all required ARP LFRF Reports with U.S. Treasury and, in turn, filed those reports with DLGS? Only answer N/A if your municipality refused ARP LFRF Funding. Financial Administration	[1.00] Yes
028	Core Competencies If your municipality received a legislative grant-in-aid from the FY25 State Budget, is your municipality 1) in compliance with all documentation and closeout requirements, 2) maintaining current agency information in SAGE, and 3) ensuring that the agency profile in SAGE does not lapse? Financial Administration	[1.00] Yes
029	Unscored Survey Is your municipality using any previously obligated ARP Local Fiscal Recovery Fund (LFRF) proceeds for operating expenses in its 2025 budget? Financial Administration	[0.00] No
030	Unscored Survey Has the federal government rescinded or suspended one or more municipal grants since the beginning of this year? If so, please list the affected grants in the Comments field. If not, insert "Answered No" in the Comments field. Financial Administration	[0.00] No Comment: "Answered No"
031	Best Practices If your municipality contracts with an insurance broker for health insurance, and said contract exceeds the Local Public Contracts Law (LPCL) bid threshold, is your municipality's health insurance broker being procured through a competitive contracting or sealed bid process conducted pursuant to the Local Public Contracts Law? Only answer N/A if your municipality does not contract with an insurance broker for health insurance or, if it does, the contract does not exceed your municipality's LPCL bid threshold. Insurance	[0.00] No
032	Best Practices Insurance broker fees dependent on the amount of health insurance premiums or fees paid by the municipality are vulnerable to abuse as brokers could face conflicting incentives in seeking lower-cost health insurance alternatives. If your municipality contracts with an insurance broker for health insurance, is the structure for broker payments set at a flat-fee rather than on a commission basis to mitigate the risk of a broker recommending more expensive health insurance coverage to earn higher fees? Only answer N/A if your municipality does not contract with an insurance broker for health insurance. Insurance	[0.00] No
033	Unscored Survey If your municipality offers non-SHBP employee health benefit coverage, did your municipality switch from SHBP to non-SHBP health benefit coverage within the past three (3) years? Insurance	[0.00] No

034	Core Competencies Subsection h. of N.J.S.A. 52:27D-437.16 requires each municipality to assess an additional fee of \$20 per unit inspected for lead hazards and deposited into the Department of Community Affairs' Lead Hazard Control Assistance Fund established pursuant to N.J.S.A. 52:27D-437.4. Does your municipality assessed and collected the above-reference \$20 fee assessment for each lead inspection and send the proceeds to the Department of Community Affairs' Division of Housing & Community Resources for deposit into the Fund? Lead Remediation	[1.00] Yes
035	Core Competencies If your municipality has identified rental dwellings that have experienced tenant turnover since July 22, 2022, have all of those units been inspected prior to re-occupancy? Lead Remediation	[1.00] Yes
036a	Unscored Survey Does your municipality have a permanent local agency that is currently conducting inspections for lead-based paint hazards in rental dwellings and enforcing the provisions of P.L. 2021, c. 182? If your answer is "Other" fill-in the name of the municipal agency under Comments. If your answer is "Shared Service", please fill-in the name of the agency and the local unit providing the service under Comments. Further information concerning the requirements of this recently enacted law are available at https://www.nj.gov/dca/codes/resources/leadpaint.shtml. Lead Remediation	[0.00] Code Enforcement (non-UCC)
036b	Unscored Survey If your municipality does not have a permanent local agency or a shared service currently conducting inspections for lead-based paint hazards in rental dwellings to enforce the provisions of P.L. 2021, c. 182, has your municipality retained a lead evaluation contractor to provide paid lead inspection services? Lead Remediation	[0.00] N/A
037	Unscored Survey Pursuant to P.L. 2021, c. 182, has your municipality identified rental dwellings that have experienced tenant turnover since July 22, 2022? Lead Remediation	[0.00] Yes
038	Unscored Survey The method of lead-based paint hazard inspection required for each municipality is at https://www.nj.gov/dca/codes/publications/pdf_lead/doh_lead_data_insp.pdf. If your municipality is required to perform a visual inspection, how many visual lead-based paint inspections did your municipality conduct (directly, through shared services, or through a certified lead evaluation contractor) since 2022? Please only include numbers (no text or explanation) under Comments to facilitate tabulation. Lead Remediation	Comment: 739
039	Unscored Survey If your municipality is required to perform a dust wipe swiping under https://www.nj.gov/dca/codes/publications/pdf_lead/doh_lead_data_insp.pdf, how many dust wipe-sampling lead-based paint inspections did your municipality conduct (directly, through shared services, or through a certified lead evaluation contractor) since 2022? Please only include numbers (no text or explanation) under Comments to facilitate tabulation. Lead Remediation	Comment: 0

040	Unscored Survey How many post-remediation lead-based paint inspections has your municipality conducted (directly, through shared services, or through a certified lead evaluation contractor) since 2022? Please only include numbers (no text or explanation) under Comments to facilitate tabulation. Lead Remediation	Comment: 0
041	Unscored Survey How many lead safe certifications have been issued by your municipality since 2022? Please only include numbers (no text or explanation) under Comments to facilitate tabulation. Lead Remediation	Comment: 619
042	Unscored Survey The Opportunity Zone program is a federal economic development tax incentive that aims to encourage long-term real estate development and business investments in designated low-income communities. More information on Opportunity Zones can be found at https://www.irs.gov/credits-deductions/businesses/opportunity-zones. The One Big Beautiful Bill Act makes the Opportunity Zone program a permanent feature of the federal tax code, requiring governors to nominate in 2026 new Opportunity Zones based on 2020 census tract boundaries. All current Opportunity Zone designations will expire on December 31, 2026. Would your municipality be interested in receiving a new Opportunity Zone designation, or re-upping an existing Opportunity Zone designation for the years 2027 through 2036? Opportunity Zones	[0.00] No
043a	Unscored Survey Is your municipality aware of any real estate development projects or businesses that will be using the Opportunity Zone tax incentive or receiving an Opportunity Fund investment? Opportunity Zones	[0.00] No
043b	Unscored Survey If your municipality knows of any projects that are, or will be, using the Opportunity Zone tax incentive, please include the name of each project, the full address, a short description that includes the primary developer (if applicable), estimated value of the development (i.e. total permitted value), and the project's status (if known) on the Excel form provided on DLGS's Best Practices webpage. Upload the Excel form using the "Attach File" button toward the bottom of your screen. If you have uploaded the Excel form, type "File Uploaded" in the Comment Box. If you have not uploaded the Excel Form, type NA in the Comment Box. Opportunity Zones	Comment: NA
044	Core Competencies N.J.S.A. 2C:51-2.d permanently disqualifies from future public employment any person convicted of an offense "relating directly to the person's performance in, or circumstances flowing from, the specific public office, position or employment held by the person." Disqualification from public employment relating to a conviction for a disorderly persons or petty disorderly persons offense may be waived by the court for good cause shown upon application of the county prosecutor or the Attorney General. Under certain circumstances, a certificate suspending the disqualification may be issued pursuant to the Rehabilitated Convicted Offender Act (N.J.S.A. 2A:168A-1 through 16). Before extending an offer of employment, does your municipality ask the individual whether they are currently disqualified from public employment due to a criminal conviction for which N.J.S.A. 2C:51-2.d applies? Personnel	[1.00] Yes

045	Core Competencies For any municipal officers and employees NOT required by contract or municipal policy to make health benefit contributions in the amounts specified by the Chapter 78 health benefit contribution grid (excluding Rx and dental), is your municipality requiring those employees to contribute at least 1.5% of base salary towards health benefits pursuant to P.L. 2010, c. 2? See Local Finance Notices 2010-12 and 2011-20R for further details. Answer N/A if all of your municipality's officers and employees are required by contract or municipal policy to contribute at least the amount required by P.L. 2011, c. 78 for health benefits. Personnel	[1.00] Yes
046	Core Competencies Payments for waivers filed before May 21, 2010 and maintained continuously since, cannot exceed fifty percent (50%) of the amount saved by the local unit as a result of the employee's waiver of coverage. For waivers filed on or after May 21, 2010, which is the effective date of P.L. 2010, c. 2, payments cannot exceed the lesser of twenty-five percent (25%) of the amount saved by the local unit as a result of the waiver, or \$5,000. When calculating an employee's waiver payment, the local unit must deduct the employee's healthcare contribution obligation from the total premium cost. Local units have sole discretion as to whether or not to offer employees payments for waiver of health benefits, and may offer waiver payments below the statutory maximum. Health benefit waiver payments are statutorily excluded from collective bargaining. See Local Finance Notices 2010-12 and 2016-10 for further discussion on health benefit waiver payments. Are your municipality's healthcare waiver payments at or below the statutory maximum? "N/A" is only applicable where the municipality does not make payments in lieu of health benefits. Personnel	[1.00] Yes
047	Core Competencies N.J.A.C. 5:30-16.2 requires a municipality's purchasing agent (QPA and non-QPA), certified public works manager, and business administrator/municipal manager to register for GovConnect. If your municipality has one or more of the above-referenced titles, are the individuals in those titles registered for GovConnect with their most current e-mail addresses? Personnel	[1.00] Yes
048	Core Competencies Has your municipality's chief financial officer, tax collector, and municipal clerk registered their most current e-mail addresses in GovConnect to allow continued receipt of EGG Notice broadcasts? Personnel	[1.00] Yes
049	Core Competencies For all municipal officers and employees whose positions require a State-issued professional license or certification, has your municipality instituted a process to regularly verify that such officers and employees have valid licenses or certifications? Personnel	[1.00] Yes
050	Unscored Survey Does your municipality currently have an unlicensed individual serving as an acting municipal clerk, tempoary chief municipal finance officer, temporary purchasing agent, and/or a temporary chief public works manager? Select as many as are applicable or None of the Above. Personnel	[0.00] None of the Above
051	Unscored Survey Does your municipality currently retain a chief financial officer through a professional services contract? Personnel	[0.00] No

052	Core Competencies The purchase of insurance coverage and consultant services is a limited exception to public bidding by virtue of being deemed an Extraordinary Unspecifiable Service (EUS) pursuant to N.J.S.A. 40A:11-5(a)(ii) and 40A:11-5(1)(m). See Page 3 of the Local Finance Notice AU-2002-2 for further details. The standard EUS certification declaration is available at https://www.nj.gov/dca/divisions/dlgs/programs/lpcl_docs/eus_letter.pdf. Do not submit the form to DLGS. If your municipality has procured insurance under the EUS exception to public bidding, has your municipality followed the procedural requirements of an EUS in doing so? Procurement	[0.00] No
053	Core Competencies N.J.S.A. 34:1A-1.16 authorizes the New Jersey Department of Labor and Workforce Development (NJDOLE) to create a list on its website, dubbed the Workplace Accountability in Labor List (The WALL), of any person found in violation of any State wage, benefit, and tax laws and against whom a final order has been issued by the NJDOLE for such violation. A contract cannot be awarded to any contractor or vendor appearing on the WALL. Review LFN 2024-18 for further information. Is your municipality cross checking prospective vendor or contractor names against the WALL before awarding any contract over the quote threshold? Procurement	[1.00] Yes
054	Core Competencies P.L. 2023, c. 138 requires public works contractor registration and payroll certification for public works projects to be completed online at https://njwages.nj.gov/. Contractors were required to be registered prior to August 15, 2024 with public entity registration strongly encouraged. Email njwagehubinfo@dol.nj.gov for assistance with registration. In addition to the NJ Wage Hub online requirements, certified payrolls shall continue to be submitted to the municipality in the manner and process that is consistent with each body's previous receipt of certified payrolls (e.g. email, fax). Is your municipality registered with NJDOLE's online certified payroll system? Procurement	[1.00] Yes
055	Core Competencies Upon the adoption of a resolution by a municipal governing body determining that a delineated area, or any part thereof, is an area in need of redevelopment or an area in need of rehabilitation, N.J.S.A. 40A:12A-6.b(5)(c) and 40A:12A-14.a require the municipal clerk to transmit a copy of the resolution to the Commissioner of the Department of Community Affairs for review. If the area in need of redevelopment or rehabilitation is not located in an area in which development or redevelopment is to be encouraged pursuant to any State law, the determination shall not take effect without first receiving the review and approval of the Commissioner. If the area in need of redevelopment or rehabilitation is located within an area in which development or redevelopment is encouraged pursuant to State law, the resolution shall take effect after the municipal clerk has transmitted a copy of the resolution to the Commissioner. Areas in Need of Redevelopment and Areas in Need of Rehabilitation are featured on the NJ Community Asset Map hosted on the Office of Local Planning Services webpage under "Available Data and Applications." Has your municipality submitted all resolutions designating areas in need of redevelopment or rehabilitation within the municipality to the DCA Commissioner? Redevelopment	[1.00] N/A

056	Core Competencies N.J.S.A. 40A:20-9.d requires an urban renewal entity with which the municipality has a financial agreement for a payment in lieu of taxes (PILOT) under the Long-Term Tax Exemption Law to submit annually, within 90 days after the close of its fiscal year, its auditor's reports to the mayor and the governing body. Does your municipality enforce the annual submission of urban renewal entity audit reports and review those reports? Redevelopment	[1.00] Yes
057	Core Competencies For financial agreements under the Long-Term Tax Exemption Law that were entered into on or after July 9, 2003, N.J.S.A. 40A:20-12 requires municipalities to remit to the county five percent (5%) of each quarterly installment of the annual service charge paid by the urban renewal entity to the municipality. The county portion must be included with the quarterly tax installment paid to the county pursuant to N.J.S.A. 54:4-74. Does your municipality pay over to the county its statutory share of each Long-Term PILOT entered into on or after July 9, 2003? Redevelopment	[1.00] Yes
058	Core Competencies Payments In Lieu of Taxes (PILOTs) can be a useful tool for economic development. However, municipalities must monitor PILOT agreements to ensure recipients comply with all agreement terms, particularly timely payment and reporting. Does your municipality have an official designated to monitor exemptions/abatements and ensure compliance with the PILOT agreement terms? Redevelopment	[1.00] Yes
059	Core Competencies N.J.S.A. 40A:65-4(b) requires a copy of each shared services agreement to be filed with the Division of Local Government Services. Has your municipality filed with the Division the most current copy of each shared services agreement under which the municipality provides one or more services to another local unit as defined by N.J.S.A. 40A:65-3 of the Uniform Shared Services and Consolidation Act? Only answer N/A if your municipality does not provide a shared service to another local unit. Shared Services & Consolidation	[1.00] Yes
060	Unscored Survey Local Finance Notice 2017-23 describes the avenues through which a municipality can consolidate multiple fire districts into a single fire district. If your municipality has multiple fire districts, has it recently reviewed, or is it currently reviewing, the feasibility of consolidating its multiple districts into a single district? Only answer N/A if your municipality does not have a fire district or only has a single fire district. Shared Services & Consolidation	[0.00] No
061a	Unscored Survey If your municipality currently provides a chief financial officer, tax collector, tax assessor, municipal clerk, qualified purchasing agent, certified public works manager, municipal treasurer, and/or a public works superintendant to another municipality pursuant to a shared services agreement, please select one or more of the options provided and list under Comments each municipality (and the county in which that municipality is located) along with the position being provided to that municipality. If your municipality currently provides none of these positions pursuant to a shared services agreement, select None of the Above and insert N/A into Comments. Shared Services & Consolidation	[0.00] None of the Above Comment: N/A

061b	Unscored Survey If the answer to Question 61a is yes, did one or more of the identified shared service agreements result in the dismissal of a tenured official? If yes, please insert under Comments 1) the position or positions where an agreement resulted in the dismissal of a tenured official; and 2) an estimate of the cost savings anticipated to be achieved by the participating municipalities at the outset of the agreement. If the answer is No or N/A, please insert "No" or "N/A" under Comments. See LFN 2018-3R for more information on this provision of the Common Sense Shared Service Act. Shared Services	[0.00] N/A Comment: "N/A"
062	Unscored Survey Does your municipality routinely utilize an artificial intelligence (AI) platform in one or more of its departments? Technology	[0.00] No
063	Best Practices Does your municipality maintain on its website the most recent annual financial statement (AFS) and annual audit, including any corrective action plan? Please provide the link to the webpage on which both are posted under Comments. If the answer is "No" type "Answered No" under Comments. Transparency	[0.50] Yes Comment: https://tomsrivertownship.com/178/Finance
064	Best Practices Does your municipality maintain on its website all current labor agreements, including memoranda of understanding, contract amendments, and "side letter" or "side bar" agreements? Please provide the link to the webpage on which current labor agreements are posted under Comments. If the answer is "No" type "Answered No" under Comments. Transparency	[0.50] Yes Comment: https://tomsrivertownship.com/180/Human-Resources
065	Best Practices Does your municipality maintain on its website, in an easily accessible location, the municipal master plan and all past and current master plan elements (e.g. land use, housing, stormwater management plan, traffic, open space and recreation)? Please provide the link to the webpage on which the master plan information is posted under Comments. If the answer is "No" type "Answered No" in the Comments. Transparency	[0.50] Yes Comment: https://www.tomsrivertownship.com/185/Planning-Zoning https://www.tomsrivertownship.com/281/Master-Plan-Documents https://www.tomsrivertownship.com/462/Stormwater-Management-Information
066	Best Practices Does your municipality feature a link on its website to the Division of Taxation's Property Tax Relief Program webpage at https://www.state.nj.us/treasury/taxation/relief.shtml? Transparency	[0.50] Yes
067	Core Competencies Are your municipality's codified and uncoded ordinances, including all current salary ordinances, posted on the municipality's website? Please provide the link to the webpage on which the ordinances are posted under Comments. If the answer is "No" type "Answered No" under Comments. Transparency	[1.00] Yes Comment: https://tomsrivertownship.com/180/Human-Resources

068	Does your municipality maintain on its website minutes and agendas, along with meeting dates, for the governing body, planning board, board of adjustment and all commissions? Please provide the link to the webpage on which the agendas and minutes are listed under Comments. If the answer is "No" type "Answered No" under Comments. Core Competencies Transparency	[1.00] Yes Comment: https://www.tomsriver township.com/129/Agendas-Minutes
069	Does your municipality maintain on its website the previous three years of adopted budgets and the current year introduced or adopted budget, inclusive of the user-friendly budget section, as required pursuant to N.J.S.A. 40A:4-10? Please provide the link to the webpage on which the budgets are posted under Comments. If the answer is "No" type "Answered No" under Comments. Core Competencies Transparency	[1.00] Yes Comment: https://tomsrivertownship.com/178/Finance
070	Section 4 of P.L. 2021, c. 317 establishes a Winter Termination Program allowing eligible residential customers to avoid service shutoff from November 15 through March 15 for non-payment of water, sewer, or electric service provided by a local unit. See Local Finance Notice 2024-17 for further details. Has your municipality notified its residential ratepayers about the Winter Termination Program in the manner required under law with respect to the utility services it provides? Core Competencies Utilities	[1.00] N/A

27	[1.00] Yes
6	[1.00] N/A
7	[0.50] Yes
10	[0.00] No
50	Total Answered
36.50	Score (Yes + N/A + Prospective)

Score	Aid Withheld
32 +	No aid withholding
28 - 31	25% of final aid payment withheld
24 - 27	50% of final aid payment withheld
0 - 23	100% of final aid payment withheld

Chief Administrative Officer's Certification

I hereby certify that the information provided in this Best Practices Inventory is accurate to the best of my knowledge.

Name: Jonathan Salonis	Date: 10/10/2025
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Chief Financial Officer's Certification

I hereby certify that the information provided in this Best Practices Inventory is accurate to the best of my knowledge.

Name: Dorothy Gallagher	Date: 10/09/2025
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Municipal Clerk's Certification

I hereby certify that the Governing Body of Toms River Township in Ocean County has discussed/will discuss the 2025 Best Practices Inventory Online Platform as completed herein at a public meeting on 2025-10-29T04:00:00, with the Inventory results, and the certification thereof by the Chief Administrative and Chief Financial Officers, respectively, to be

stated in the minutes of said public meeting.

Name: Stephen Hensel	Date: 10/14/2025
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