



# State of New Jersey Local Government Services

**Year:** 2018 **Municipal User Friendly Budget**

**MUNICIPALITY:** 1505 Berkeley Township - County of Ocean Adopted ▼

**Municode:** 1505 **Filename:** 1505\_fba\_2018.xlsm

**Website:**

**Phone Number:** 732-244-7400

**Mailing Address:** PO Box B

627 Pinewald-Keswick Road

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

**Municipality:** Berkeley **State:** NJ **Zip:** 08721

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Carmen	F	Amato, Jr.	12/31/2019	mayor@twp.berkeley.nj.us

**Chief Administrative Officer**

John	A	Camera		administrator@twp.berkeley.nj.us
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**Chief Financial Officer**

Frederick	C	Ebenau		<a href="mailto:treas@twp.berkeley.nj.us">treas@twp.berkeley.nj.us</a>
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**Municipal Clerk**

Beverly	M	Carle		townshipclerk@twp.berkeley.nj.us
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**Registered Municipal Accountant**

Rodney	R	Haines		rhaines@hfacpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A	Bacchione	12/31/2019	
Keith		Buscio	12/31/2019	
James	J	Byrnes	12/31/2021	
Sophia		Gingrich	12/31/2021	
Lloyd	Thomas	Gross, Jr.	12/31/2019	
Angelo		Guadagno	12/31/2021	
Judith	L	Noonan	12/31/2021	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.618	\$31,566,481.97	29.72%	\$0.00	Municipal Purpose Tax	ACTUAL	\$33,155,251.78
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library	ACTUAL	\$0.00
Municipal Open Space	0.010	\$510,771.00	0.48%	\$0.00	Municipal Open Space	ACTUAL	\$513,619.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)	ACTUAL	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)	ACTUAL	\$0.00
Local School District	0.587	\$29,971,200.00	28.22%	\$0.00	Local School District	ACTUAL	\$30,886,277.00
Regional School District	0.436	\$22,278,918.00	20.98%	\$0.00	Regional School District	ACTUAL	\$23,952,415.00
County Purposes	0.363	\$18,529,087.07	17.45%	\$0.00	County Purposes	ACTUAL	\$18,934,184.61
County Library	0.039	\$1,996,122.02	1.88%	\$0.00	County Library	ACTUAL	\$2,065,932.96
County Board of Health	0.015	\$723,334.68	0.68%	\$0.00	County Board of Health	ACTUAL	\$745,993.61
County Open Space	0.012	\$631,496.58	0.59%	\$0.00	County Open Space	ACTUAL	\$654,609.97
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)	ACTUAL	\$0.00
<b>Total (Calendar Year 2017 Budget)</b>	<b>2.080</b>	<b>\$106,207,411.32</b>	<b>100.00%</b>	<b>\$0.00</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$110,908,283.93</b>
Total Taxable Valuation as of October 1, 2017 <span style="float: right;"><u>\$5,107,714,648.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>13,448,671.15</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$200,100.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>44,051,197.49</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$77,753,032.15</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$108,355,558.49</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$2,562,200.23</u></span>		
0.618	0.646	4.53%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$110,917,758.72</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>97.69%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$31,566,481.97	\$33,155,251.78	5.03%	\$1,588,769.81		<b><u>Tax Collections - ACTUAL as of Prior Year</u></b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2017 <span style="float: right;"><u>33,066,931.74</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2017 <span style="float: right;"><u>31,566,481.97</u></span>		
\$0.00	\$1,292.65	#DIV/0!	\$1,292.65		% of Taxes Collected, CY 2017 <span style="float: right;"><u>104.75%</u></span>		
					Delinquent Taxes - December 31, 2017 <span style="float: right;"><u>\$2,254,867.62</u></span>		

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	30.12%	\$612,250.00	\$2,032,750.00	\$2,645,000.00	\$2,645,000.00							
08	Local Revenue	-18.74%	(\$407,692.46)	\$2,175,342.25	\$1,767,649.79	\$1,767,649.79							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,256,465.00	\$4,256,465.00	\$4,256,465.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-2.69%	(\$7,918.81)	\$294,150.47	\$286,231.66	\$286,231.66							
08	Additional Revenue Offset by Appropriations	-5.57%	(\$37,933.60)	\$680,443.60	\$642,510.00	\$642,510.00							
10	Public and Private Revenue	-43.34%	(\$774,091.63)	\$1,786,172.68	\$1,012,081.05	\$1,012,081.05							
08	Other Special Items	-16.57%	(\$265,925.94)	\$1,604,659.59	\$1,338,733.65	\$1,338,733.65							
15	Receipts from Delinquent Taxes	-33.48%	(\$754,867.62)	\$2,254,867.62	\$1,500,000.00	\$1,500,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	0.27%	\$88,320.04	\$33,066,931.74	\$33,155,251.78	\$33,155,251.78							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	0.09%	\$469.25	\$513,149.75	\$513,619.00		\$513,619.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>-3.18%</b>	<b>(\$1,547,390.77)</b>	<b>\$48,664,932.70</b>	<b>\$47,117,541.93</b>	<b>\$46,603,922.93</b>	<b>\$513,619.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	36.00	9.00	-19.94%	(\$926,989.44)	\$4,648,995.49	\$3,722,006.05	\$3,008,556.00	\$713,450.05						
21	Land-Use Administration	2.00		-7.96%	(\$27,772.68)	\$348,794.68	\$321,022.00	\$321,022.00							
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
23	Insurance			1.99%	\$169,531.39	\$8,518,968.61	\$8,688,500.00	\$8,688,500.00							
25	Public Safety	134.00	15.00	9.36%	\$918,930.76	\$9,820,888.28	\$10,739,819.04	\$10,739,819.04							
26	Public Works	64.00		8.72%	\$368,261.49	\$4,224,337.95	\$4,592,599.44	\$4,592,599.44							
27	Health and Human Services	2.00		1.85%	\$2,568.69	\$139,165.31	\$141,734.00	\$141,734.00							
28	Parks and Recreation	31.00		0.05%	\$786.94	\$1,602,873.06	\$1,603,660.00	\$1,272,260.00	\$331,400.00						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00							
31	Utilities and Bulk Purchases			-8.13%	(\$150,000.00)	\$1,845,000.00	\$1,695,000.00	\$1,695,000.00							
32	Landfill / Solid Waste Disposal			-3.03%	(\$50,000.00)	\$1,650,000.00	\$1,600,000.00	\$1,600,000.00							
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00							
36	Statutory Expenditures			4.86%	\$190,447.75	\$3,915,293.77	\$4,105,741.52	\$4,105,741.52							
37	Judgements			#DIV/0!	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00							
42	Shared Services			45.74%	\$105,833.33	\$231,398.33	\$337,231.66	\$337,231.66							
43	Court and Public Defender	3.00	2.00	-0.11%	(\$290.02)	\$270,666.02	\$270,376.00	\$270,376.00							
44	Capital			88.24%	\$375,000.00	\$425,000.00	\$800,000.00	\$800,000.00							
45	Debt			14.23%	\$642,139.13	\$4,511,998.49	\$5,154,137.62	\$4,985,237.83	\$168,899.79						
46	Deferred Charges			-56.43%	(\$873,749.42)	\$1,548,419.37	\$674,669.95	\$674,669.95							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			7.64%	\$181,282.05	\$2,371,443.39	\$2,552,725.44	\$2,552,725.44							
55	Surplus General Budget			#DIV/0!	\$13,519.21		\$13,519.21		\$13,519.21						
	Total	272.00	26.00	2.26%	\$1,039,499.18	\$46,078,242.75	\$47,117,741.93	\$45,890,472.88	\$713,450.05	\$513,819.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</b>				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	3,134	\$135,728,900.00	2.64%	15A Public Schools	8	\$95,282,400.00	7.30%	
2 Residential	23,173	\$4,637,597,300.00	90.29%	15B Other Schools	0	\$0.00	0.00%	
3A/3B Farm	4	\$921,500.00	0.02%	15C Public Property	1,716	\$1,125,041,200.00	86.14%	
4A Commercial	220	\$280,660,700.00	5.46%	15D Church and Charities	35	\$33,951,300.00	2.60%	
4B Industrial	19	\$16,853,300.00	0.33%	15E Cemeteries & Graveyards	5	\$262,400.00	0.02%	
4C Apartments	9	\$60,521,100.00	1.18%	15F Other Exempt	268	\$51,536,300.00	3.95%	
5A/5B Railroad	0	\$0.00	0.00%					
6A/6B Business Personal Property	1	\$3,910,890.00	0.08%					
<b>Total</b>	<b>26,560</b>	<b>\$5,136,193,690.00</b>	<b>100.00%</b>	<b>Total</b>	<b>2,032</b>	<b>\$1,306,073,600.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value				94.24%	Percentage of Exempt vs. Non-Exempt Properties			25.43%
Equalized Valuation, Taxable Properties				\$5,450,120,638.79				
Total # of property tax appeals filed in 2017		County Tax Board	210.00					
		State Tax Court	19.00					
Number of 2017 County Tax Board decisions appealed to Tax Court			5.00					
Number of pending property tax appeals in State Tax Court			10.00					
Amount paid out by municipality for tax appeals in 2017			\$31,077.74					

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2017 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	8.00	125,259.25	\$114,500.00		\$0.00	\$2,000.00	\$8,759.25
Supervisory Staff (Department Heads & Managers)	29.00	1.00	2,206,025.00	\$2,206,025.00				
Police Officers (Including Superior Officers)	76.00	0.00	13,233,602.54	\$7,234,139.37	\$375,000.00	\$1,759,342.69	\$3,183,021.32	\$682,099.16
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00				
All Other Union Employees not listed above	165.00	13.00	10,518,490.03	\$6,286,304.04	\$489,250.00		\$3,143,971.16	\$598,964.83
All Other Non-Union Employees not listed above	2.00	4.00	527,137.95	\$309,108.00	\$20,000.00	\$36,845.67	\$136,007.52	\$25,176.76
<b>Totals</b>	<b>272.00</b>	<b>26.00</b>	<b>26,610,514.77</b>	<b>\$16,150,076.41</b>	<b>\$884,250.00</b>	<b>\$1,796,188.36</b>	<b>\$6,465,000.00</b>	<b>\$1,315,000.00</b>

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

**YES**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.



**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	82.00	\$16,200.72	\$1,328,459.04	62.00	\$9,050.76	\$561,147.12
Parent & Child	31.00	\$9,050.76	\$280,573.56	34.00	\$16,200.72	\$550,824.48
Employee & Spouse (or Partner)	24.00	\$18,101.40	\$434,433.60	32.00	\$18,101.40	\$579,244.80
Family	74.00	\$25,251.36	\$1,868,600.64	75.00	\$25,251.36	\$1,893,852.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>211.00</b>		<b>\$3,912,066.84</b>	<b>203.00</b>		<b>\$3,585,068.40</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$2,000.00			
<b>Subtotal</b>	<b>0.00</b>		<b>\$2,000.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	51	\$16,359.12	\$834,315.12	48	\$16,733.52	\$803,208.96
Parent & Child	11	\$9,981.48	\$109,796.28	11	\$10,724.40	\$117,968.40
Employee & Spouse (or Partner)	56	\$12,608.28	\$706,063.68	49	\$13,546.80	\$663,793.20
Family	22	\$25,675.32	\$564,857.04	22	\$41,500.44	\$913,009.68
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>140.00</b>		<b>\$2,215,032.12</b>	<b>130.00</b>		<b>\$2,497,980.24</b>
<b>GRAND TOTAL</b>	<b>351.00</b>		<b>\$6,129,098.96</b>	<b>333.00</b>		<b>\$6,083,048.64</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
<b>NO</b>

**Is prescription drug coverage provided by the SHBP (Yes or No)?**



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

	Gross	Deductions	Net	Current Year	2019	2020	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$9,095,000.00	\$9,095,000.00	\$0.00				
Regional School Debt	\$1,848,000.00	\$1,848,000.00	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<b>Municipal Purposes</b>							
Debt Authorized	\$28,430,644.00		\$28,430,644.00				
Notes Outstanding	\$21,627,177.00		\$21,627,177.00				
Bonds Outstanding	\$2,558,924.15	\$896,239.33	\$1,662,684.82				
Loans and Other Debt	\$0.00	\$0.00	\$0.00				
<b>Total (Current Year)</b>	<b>\$63,559,745.15</b>	<b>\$11,839,239.33</b>	<b>\$51,720,505.82</b>				
Population (2010 census)	<u>41,255</u>						
Per Capita Gross Debt	<u>\$1,540.66</u>						
Per Capita Net Debt	<u>\$1,253.68</u>						
3 Yr. Average Property Valuation		<u>\$5,279,887,006.33</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>0.98%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest				\$431,342.02			
Bonds - Principal				\$3,330,000.00	\$3,315,000.00	\$3,295,000.00	\$16,104,000.00
Bonds - Interest				\$1,094,427.92			
Loans & Other Debt - Principal				\$114,615.39	\$120,944.35	\$123,439.49	\$404,667.65
Loans & Other Debt - Interest				\$14,975.00	\$12,725.00	\$10,375.00	\$29,767.76
<b>Total</b>				<b>\$4,985,360.33</b>	<b>\$3,448,669.35</b>	<b>\$3,428,814.49</b>	<b>\$16,538,435.41</b>
Total Principal				\$3,444,615.39	\$3,435,944.35	\$3,418,439.49	\$16,508,667.65
Total Interest				\$1,540,744.94	\$12,725.00	\$10,375.00	\$29,767.76
% of Total Current Year Budget				10.58%			
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating	A2	AA-	X				
Year of Last Rating	A2	AA-	X				
<b>Mark "X" if Municipality has no bond rating</b>							





**USER FRIENDLY BUDGET SECTION - Notes**

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