



State of New Jersey

Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 1505 Berkeley Township - County of Ocean

Introduced

Municode: 1505 Filename: 1505_fbi_2025.xlsm

Website: https://www.berkeleystownship.org

Phone Number: 732-244-7400

Mailing Address: 627 Pinewald-Keswick Road

Bayville

Municipality: Berkeley Township State: NJ Zip: 08721

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A	Bacchione	12/31/2027	jbacchione@berkeleystownship.org

Chief Administrative Officer

Jay		Delaney		JDelaney@berkeleystownship.org
-----	--	---------	--	--------------------------------

Chief Financial Officer

Paul		Bodine	N-1623	Treas@berkeleystownship.org
------	--	--------	--------	-----------------------------

Municipal Clerk

Karen	E	Stallings	C-1448	kstallings@berkeleystownship.org
-------	---	-----------	--------	----------------------------------

Registered Municipal Accountant

Jerry	Website:	Conaty	581	jconaty@hfacpas.com
-------	----------	--------	-----	---------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Douglas	E	Bowens	12/31/2027	dbowens@berkeleystownship.org
Keith		Buscio	12/31/2027	kbuscio@berkeleystownship.org
James		Byrnes	12/31/2025	jbyrnes@berkeleystownship.org
Sophia		Gingrich	12/31/2025	sgingrich@berkeleystownship.org
L Thomas		Grosse, Jr	12/31/2027	tgrosse@berkeleystownship.org
Angelo		Guadagno	12/32/2025	aguadagno@berkeleystownship.org
Michael		Signorile	12/31/2025	msignorile@berkeleystownship.org

Government Type: Mayor-Council (Faulkner)

Election Type: Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.740	\$39,904,099.72	30.69%	\$1,545.07	Municipal Purpose Tax	ESTIMATED	\$42,707,196.65
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.010	\$540,222.74	0.42%	\$20.92	Municipal Open Space	ESTIMATED	\$544,251.87
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.603	\$32,509,654.00	25.01%	\$1,258.76	Local School District	ACTUAL	\$34,135,136.70
Regional School District	0.516	\$27,829,364.00	21.41%	\$1,077.54	Regional School District	ACTUAL	\$29,220,832.20
County Purposes	0.450	\$24,300,929.24	18.69%	\$940.92	County Purposes	ESTIMATED	\$25,515,975.70
County Library	0.046	\$2,461,148.82	1.89%	\$95.29	County Library	ESTIMATED	\$2,584,206.26
County Board of Health	0.027	\$1,428,784.31	1.10%	\$57.41	County Board of Health	ESTIMATED	\$1,500,223.53
County Open Space	0.019	\$1,033,839.00	0.80%	\$40.03	County Open Space	ESTIMATED	\$1,085,530.95
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2024					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year (2025) Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2024) Average Residential Assessment					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		
					Total Tax Levy, CY 2024		
					% of Taxes Collected, CY 2024		
					Delinquent Taxes - December 31, 2024		

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-1.32%	(\$100,152.64	\$7,600,152.64	\$7,500,000.00	\$7,500,000.00							
08	Local Revenue	-7.87%	(\$228,292.75	\$2,902,292.75	\$2,674,000.00	\$2,674,000.00							
09	State Aid (without offsetting appropriation)	-9.24%	(\$439,500.96	\$4,756,100.96	\$4,316,600.00	\$4,316,600.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-4.51%	(\$20,178.20	\$447,781.20	\$427,603.00	\$427,603.00							
08	Additional Revenue Offset by Appropriations	-7.43%	(\$118,324.68	\$1,593,324.68	\$1,475,000.00	\$1,475,000.00							
10	Public and Private Revenue	-83.25%	(\$2,253,855.39	\$2,707,493.84	\$453,638.45	\$453,638.45							
08	Other Special Items	-5.21%	(\$155,851.23	\$2,993,214.37	\$2,837,363.14	\$2,837,363.14							
15	Receipts from Delinquent Taxes	-27.67%	(\$160,668.72	\$580,668.72	\$420,000.00	\$420,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	7.02%	\$2,803,096.93	\$39,904,099.72	\$42,707,196.65	\$42,707,196.65							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.74%	\$4,029.13	\$545,222.74	\$549,251.87		\$549,251.87						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.05%	(\$669,698.51	\$64,030,351.62	\$63,360,653.11	\$62,811,401.24	\$549,251.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	26.00	11.00	-39.90%	(\$1,708,250.00	\$4,281,450.00	\$2,573,200.00									
21 Land-Use Administration	2.00	2.00	#DIV/0!	\$2,061,300.00		\$2,061,300.00	\$2,061,300.00								
22 Uniform Construction Code	1.00	4.00	30.09%	\$95,400.00	\$317,000.00	\$412,400.00	\$412,400.00								
23 Insurance			8.64%	\$1,023,343.20	\$11,839,754.00	\$12,863,097.20	\$12,863,097.20								
25 Public Safety	116.00	40.00	-0.71%	(\$94,504.05	\$13,304,504.00	\$13,210,000.00	\$13,210,000.00								
26 Public Works	68.00		-1.77%	(\$110,277.72	\$6,244,916.10	\$6,134,638.40	\$5,681,000.00	\$453,638.40							
27 Health and Human Services	2.00		671.93%	\$120,645.00	\$17,955.00	\$138,600.00	\$138,600.00								
28 Parks and Recreation	12.00	1.00	4.16%	\$61,819.90	\$1,487,680.00	\$1,549,500.00	\$1,279,500.00		\$270,000.00						
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			-2.04%	(\$11,203.95	\$548,242.70	\$537,038.80	\$440,540.00	\$30,000.00	\$66,498.80						
31 Utilities and Bulk Purchases			-10.03%	(\$255,000.00	\$2,542,000.00	\$2,287,000.00	\$2,287,000.00								
32 Landfill / Solid Waste Disposal			3.21%	\$73,000.00	\$2,277,000.00	\$2,350,000.00	\$2,350,000.00								
35 Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00								
36 Statutory Expenditures			3.62%	\$221,301.90	\$6,107,550.70	\$6,328,852.70	\$6,328,852.70								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			11.35%	\$44,694.30	\$393,908.60	\$438,603.00	\$438,603.00								
43 Court and Public Defender	4.00	1.00	-1.25%	(\$5,000.00	\$399,000.00	\$394,000.00	\$394,000.00								
44 Capital			-73.58%	(\$557,030.00	\$757,030.00	\$200,000.00	\$200,000.00								
45 Debt			-2.10%	(\$199,726.97	\$9,513,000.00	\$9,313,273.00	\$9,100,520.00		\$212,753.00						
46 Deferred Charges			182.60%	\$416,004.60	\$227,820.20	\$643,824.80	\$643,824.80								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			5.41%	\$98,781.80	\$1,825,543.00	\$1,924,324.90	\$1,924,324.90								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	231.00	59.00	2.05%	\$1,275,298.36	\$62,085,354.75	\$63,360,653.11	\$62,327,762.79	\$483,638.45	\$549,251.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	2,542	\$113,613,300.00	2.09%	15A	Public Schools	8	\$95,282,400.00	7.05%
2	Residential	23,594	\$4,957,497,500.00	91.09%	15B	Other Schools	0	\$0.00	0.00%
3A/3B	Farm	1	\$11,600.00	0.00%	15C	Public Property	1,772	\$1,144,265,900.00	84.61%
4A	Commercial	218	\$278,366,200.00	5.11%	15D	Church and Charities	27	\$32,162,900.00	2.38%
4B	Industrial	26	\$27,480,300.00	0.50%	15E	Cemeteries & Graveyards	5	\$262,400.00	0.02%
4C	Apartments	9	\$65,549,800.00	1.20%	15F	Other Exempt	453	\$80,391,900.00	5.94%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	0	\$0.00	0.00%					
Total		26,390	\$5,442,518,700.00	100.00%					
Average Ratio (%), Assessed to True Value		57.87%							
Equalized Valuation, Taxable Properties		\$9,404,732,503.89							
Total # of property tax appeals filed in 2024		County Tax Board	19.00						
		State Tax Court	2.00						
Number of 2024 County Tax Board decisions appealed to Tax Court		6.00							
Number of pending property tax appeals in State Tax Court		8.00							
Amount paid out by municipality for tax appeals in 2024		\$0.00							

Total				2,265	\$1,352,365,500.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties						
				24.85%		

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

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	155,978.19	\$144,892.77	\$0.00	\$0.00	\$0.00	\$11,085.42
Supervisory Staff (Department Heads & Managers)	14.00	1.00	1,993,359.14	\$1,398,929.44	\$24,376.19	\$258,669.05	\$211,291.62	\$100,092.84
Police Officers (Including Superior Officers)	84.00	12.00	14,681,421.25	\$7,832,390.69	\$1,467,736.17	\$3,100,112.30	\$1,610,246.70	\$670,935.39
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	186.00	103.00	15,551,055.75	\$9,151,037.17	\$796,596.21	\$1,692,072.53	\$3,187,090.31	\$724,259.53
All Other Non-Union Employees not listed above	11.00	28.00	1,130,820.37	\$791,191.90	\$36,719.12	\$146,295.34	\$94,511.24	\$62,102.77
Totals	295.00	152.00	33,512,634.70	\$19,318,441.97	\$2,325,427.69	\$5,197,149.22	\$5,103,139.87	\$1,568,475.95

Is the Local Government required to comply with N.J.S.A. 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

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	69.00	\$14,783.40	\$1,020,054.60	74.00	\$13,572.57	\$1,004,370.18
Parent & Child	22.00	\$25,987.08	\$571,715.76	24.00	\$23,159.02	\$555,816.48
Employee & Spouse (or Partner)	22.00	\$28,739.04	\$632,258.88	22.00	\$28,404.53	\$624,899.66
Family	76.00	\$39,368.16	\$2,991,980.16	80.00	\$38,285.95	\$3,062,876.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	189.00		\$5,216,009.40	200.00		\$5,247,962.32
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	138	\$20,279.52	\$2,798,573.76	192	\$6,313.32	\$1,212,157.44
Parent & Child	15	\$24,354.24	\$365,313.60	18	\$25,530.37	\$459,546.66
Employee & Spouse (or Partner)	10	\$39,896.52	\$398,965.20	10	\$36,559.34	\$365,593.40
Family	21	\$45,386.64	\$953,119.44	17	\$44,235.78	\$752,008.26
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	184.00		\$4,515,972.00	237.00		\$2,789,305.76
GRAND TOTAL	373.00		\$9,731,981.40	437.00		\$8,037,268.08

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

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

NO

NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Non-Union Employees	5,822.95	\$320,836.56	495.30	\$27,646.33	-	\$0.00	-	\$0.00	-	\$0.00		X	
Police Chief	1,220.50	\$144,970.99	-	\$0.00	278.25	\$33,050.54	-	\$0.00	-	\$0.00			X
Berkeley Township Superior Officers Association	4,451.76	\$406,636.22	-	\$0.00	648.34	\$57,331.48	-	\$0.00	-	\$0.00	X		
Police Belevolent Association	34,709.13	\$1,867,861.96	21.69	\$1,295.28	12,276.03	\$576,414.06	-	\$0.00	-	\$0.00	X		
Supervisors Association	8,156.18	\$425,511.77	118.00	\$6,730.90	124.69	\$4,832.13	-	\$0.00	-	\$0.00	X		
White Collar Association	5,767.00	\$155,309.65	190.00	\$4,091.67	182.14	\$4,020.90	-	\$0.00	-	\$0.00	X		
Teamsters Union	9,677.94	\$278,322.82	200.25	\$5,819.05	361.25	\$8,186.66	-	\$0.00	-	\$0.00	X		
Dispatchers Union	2,051.11	\$55,234.78	-	\$0.00	916.48	\$2,332.75	-	\$0.00	-	\$0.00	X		
TOTALS (THIS PAGE ONLY)	71,856.57	\$3,654,684.75	1,025.24	\$45,583.23	14,787.18	\$686,168.52	-	\$0.00	-	\$0.00			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

[illegible]

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

Gross Debt				Current Year		2026	2027	All Additional Future
Deductions				Budget		Budget	Budget	Years' Budgets
Net Debt								
Local School Debt	\$0.00		\$0.00	Utility Fund - Principal				
Regional School Debt	\$0.00		\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
				Bond Anticipation Notes - Interest	\$1,334,000.00			
				Bonds - Principal	\$6,120,000.00	\$8,080,000.00	\$8,360,000.00	\$49,709,000.00
				Bonds - Interest	\$1,590,000.00	\$2,107,773.76	\$1,807,173.76	\$8,322,019.11
				Loans & Other Debt - Principal	\$53,000.00	\$52,425.41	\$52,425.41	\$58,907.00
				Loans & Other Debt - Interest	\$3,520.00	\$3,240.00	\$3,247.50	\$2,116.25
				Total	\$9,100,520.00	\$10,243,439.17	\$10,222,846.67	\$58,092,042.36
				Total Principal	\$6,173,000.00	\$8,132,425.41	\$8,412,425.41	\$49,767,907.00
				Total Interest	\$2,927,520.00	\$2,111,013.76	\$1,810,421.26	\$8,324,135.36
				% of Total Current Year Budget	14.36%			
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	A2	AA-	X	
				Year of Last Rating	A2	AA-	X	
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
