



# State of New Jersey Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 1505 Berkeley Township - County of Ocean

Adopted

Municode: **1505**

Filename: **1505\_fba\_2019.xlsm**

Website: [twp.berkeley.us](http://twp.berkeley.us)

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	

## Chief Administrative Officer

John	A	Camera	<a href="mailto:jcamara@twp.berkeley.nj.us">jcamara@twp.berkeley.nj.us</a>
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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	<a href="mailto:townshipclerk@twp.berkeley.nj.us">townshipclerk@twp.berkeley.nj.us</a>
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## Registered Municipal Accountant

Jerry	W	Conaty	<a href="mailto:jconaty@hfacpas.com">jconaty@hfacpas.com</a>
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A	Bacchione	12/31/2019	<a href="mailto:jbacchione@twp.berkeley.nj.us">jbacchione@twp.berkeley.nj.us</a>
Keith		Buscio	12/31/2019	<a href="mailto:kbuscio@twp.berkeley.nj.us">kbuscio@twp.berkeley.nj.us</a>
James	J	Byrnes	12/31/2021	<a href="mailto:jbyrnes@twp.berkeley.nj.us">jbyrnes@twp.berkeley.nj.us</a>
Sophia		Gingrich	12/31/2021	<a href="mailto:sgingrich@twp.berkeley.nj.us">sgingrich@twp.berkeley.nj.us</a>
Lloyd	Thomas	Gross, Jr.	12/31/2019	<a href="mailto:tgrosse@twp.berkeley.nj.us">tgrosse@twp.berkeley.nj.us</a>
Angelo		Guadagno	12/31/2021	<a href="mailto:aguadagno@twp.berkeley.nj.us">aguadagno@twp.berkeley.nj.us</a>
Judith	L	Noonan	12/31/2021	<a href="mailto:jnoonan@twp.berkeley.nj.us">jnoonan@twp.berkeley.nj.us</a>

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2018 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.646	\$33,155,251.78	29.89%	\$0.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$513,619.00	0.46%	\$0.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00
Local School District	0.601	\$30,886,277.00	27.85%	\$0.00
Regional School District	0.466	\$23,952,415.00	21.60%	\$0.00
County Purposes	0.369	\$18,934,184.61	17.07%	\$0.00
County Library	0.040	\$2,065,932.96	1.86%	\$0.00
County Board of Health	0.015	\$745,993.61	0.67%	\$0.00
County Open Space	0.013	\$654,609.97	0.59%	\$0.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
<b>Total (Calendar Year 2018 Budget)</b>	<b>2.160</b>	<b>\$110,908,283.93</b>	<b>100.00%</b>	<b>\$0.00</b>

### Current Year 2019 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL		\$33,434,022.66
Municipal Library			
Municipal Open Space	ACTUAL		\$517,565.00
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED		\$30,887,000.00
Regional School District	ESTIMATED		\$23,953,000.00
County Purposes	ESTIMATED		\$19,125,000.00
County Library	ESTIMATED		\$2,025,000.00
County Board of Health	ESTIMATED		\$675,000.00
County Open Space	ESTIMATED		\$675,000.00
Other County Levies (total)			
<b>Total ESTIMATED amount to be raised by taxes</b>			<b>\$111,291,587.66</b>

Total Taxable Valuation as of **October 1, 2018** **\$5,175,652,820.00**  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment **\$201,200.00**

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.646	0.646	0.00%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$33,155,251.78	\$33,434,022.66	0.84%	\$278,770.88

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,299.75	#DIV/0!	\$1,299.75

Revenue Anticipated, Excluding Tax Levy	13,594,521.70
Budget Appropriations, before Reserve for Uncollected Taxes	44,747,066.81
Total Non-Municipal Tax Levy	\$77,857,565.00
Amount to be Raised by Taxes - Before RUT	\$109,010,110.11
Reserve for Uncollected Taxes (RUT)	\$2,281,477.55
<b>Total Amount to be Raised by Taxes</b>	<b>\$111,291,587.66</b>

% of Tax Collections used to Calculate RUT **97.95%**

If % used exceeds the actual collection % then  
reference the statutory exception used

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2018	34,747,212.43
Total Tax Levy, CY 2018	33,155,251.78
% of Taxes Collected, CY 2018	104.80%
Delinquent Taxes - December 31, 2018	\$2,582,309.63

**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	2.46%	\$65,000.00	\$2,645,000.00	\$2,710,000.00	\$2,710,000.00							
08	Local Revenue	-2.96%	(\$52,600.46)	\$1,774,599.86	\$1,721,999.40	\$1,721,999.40							
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							
<b>Special Revenue Items w/ Prior Written Consent</b>													
11	Shared Services Agreements	16.77%	\$45,581.54	\$271,816.79	\$317,398.33	\$317,398.33							
08	Additional Revenue Offset by Appropriations	-3.06%	(\$22,108.49)	\$722,108.49	\$700,000.00	\$700,000.00							
10	Public and Private Revenue	-89.25%	(\$1,003,763.21)	\$1,124,645.55	\$120,882.34	\$120,882.34							
08	Other Special Items	66.68%	\$937,263.33	\$1,405,513.30	\$2,342,776.63	\$2,342,776.63							
15	Receipts from Delinquent Taxes	16.26%	\$199,334.00	\$1,225,666.00	\$1,425,000.00	\$1,425,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-3.38%	(\$1,171,039.32)	\$34,605,061.98	\$33,434,022.66	\$33,434,022.66							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	0.28%	\$1,438.63	\$516,326.37	\$517,765.00	\$0.00	\$517,765.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
<b>Total</b>		-2.06%	(\$1,000,893.98)	\$48,547,203.34	\$47,546,309.36	\$47,028,544.36	\$517,765.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA	Budgeted Positions Full-Time	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						
20 General Government	57.00	8.00	7.75%	\$174,631.00	\$2,252,652.00	\$2,427,283.00	\$2,427,283.00									
21 Land-Use Administration	11.00		14.89%	\$94,724.78	\$636,340.19	\$731,064.97	\$731,064.97									
22 Uniform Construction Code			#DIV/0!	\$0.00		\$0.00										
23 Insurance			0.48%	\$41,500.00	\$8,688,500.00	\$8,730,000.00	\$8,730,000.00									
25 Public Safety	76.00	35.00	1.55%	\$167,679.29	\$10,829,483.54	\$10,997,162.83	\$10,989,746.93	\$7,415.90								
26 Public Works	79.00		13.09%	\$610,349.39	\$4,663,156.49	\$5,273,505.88	\$5,191,427.44	\$82,078.44								
27 Health and Human Services	2.00		1.35%	\$2,437.00	\$180,969.00	\$183,406.00	\$144,171.00	\$39,235.00								
28 Parks and Recreation	6.00		-24.05%	(\$353,899.00)	\$1,471,583.00	\$1,117,684.00	\$599,919.00		\$517,765.00							
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00										
30 Unclassified			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00									
31 Utilities and Bulk Purchases			25.07%	\$425,000.00	\$1,695,000.00	\$2,120,000.00	\$2,120,000.00									
32 Landfill / Solid Waste Disposal			16.13%	\$258,000.00	\$1,600,000.00	\$1,858,000.00	\$1,858,000.00									
35 Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00									
36 Statutory Expenditures			7.81%	\$320,626.48	\$4,105,741.52	\$4,426,368.00	\$4,426,368.00									
37 Judgements			#DIV/0!	\$0.00		\$0.00										
42 Shared Services			4.05%	\$13,666.67	\$337,231.66	\$350,898.33	\$350,898.33									
43 Court and Public Defender	3.00	2.00	1.30%	\$3,781.00	\$290,376.00	\$294,157.00	\$294,157.00									
44 Capital			-79.17%	(\$1,330,619.00)	\$1,680,619.00	\$350,000.00	\$350,000.00									
45 Debt			18.97%	\$945,754.92	\$4,985,237.83	\$5,930,992.75	\$5,930,992.75									
46 Deferred Charges			-30.44%	(\$205,360.90)	\$674,669.95	\$469,309.05	\$469,309.05									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			-10.63%	(\$271,247.89)	\$2,552,725.44	\$2,281,477.55	\$2,281,477.55									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	234.00	45.00	1.92%	\$897,023.74	\$46,649,285.62	\$47,546,309.36	\$46,899,815.02	\$128,729.34	\$517,765.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,945	\$126,574,300.00	2.45%	15A Public Schools	8	\$95,282,400.00	7.27%
2 Residential	23,283	\$4,684,455,500.00	90.51%	15B Other Schools			0.00%
3A/3B Farm	3	\$302,200.00	0.01%	15C Public Property	1,775	\$1,129,348,100.00	86.15%
4A Commercial	220	\$279,661,000.00	5.40%	15D Church and Charities	34	\$33,886,300.00	2.59%
4B Industrial	19	\$16,853,300.00	0.33%	15E Cemeteries & Graveyards	5	\$262,400.00	0.02%
4C Apartments	9	\$63,128,800.00	1.22%	15F Other Exempt	271	\$52,083,600.00	3.97%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$4,677,720.00	0.09%				
Total	26,480	\$5,175,652,820.00	100.00%	Total	2,093	\$1,310,862,800.00	100.00%
Average Ratio (%), Assessed to True Value		91.95%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$5,628,768,700.38		Non-Exempt Properties			
Total # of property tax appeals filed in 2018	County Tax Board	208.00		25.33%			
	State Tax Court	15.00					
Number of 2018 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 2018							

### Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

USER FRIENDLY BUDGET SECTION												
Long Term Tax Exemptions												
Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full	Project Name	Type of Project (use drop-down for data entry)	
				2018 Total Tax Rate					2018 Total Tax Rate			2018 Total Tax Rate
Total Long Term Exemptions - Column Total	0.00	0.00	0.00		Total Long Term Exemptions - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total												
Total Long Term Exemptions - GRAND TOTAL					\$0.00				\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		8.00	123,259.25	\$114,500.00	\$0.00	\$0.00	\$0.00	\$8,759.25
Supervisory Staff (Department Heads & Managers)	22.00	1.00	2,502,925.29	\$1,890,902.06	\$500.00	\$225,395.53	\$241,435.44	\$144,692.26
Police Officers (Including Superior Officers)	71.00		11,417,442.47	\$7,339,848.47	\$375,000.00	\$1,785,051.15	\$1,318,175.64	\$599,367.21
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	134.00	14.00	10,341,199.59	\$6,381,627.88	\$518,896.00	\$843,344.67	\$2,069,441.04	\$527,890.00
All Other Non-Union Employees not listed above	1.00	22.00	514,152.85	\$448,252.00	\$0.00	\$4,665.49	\$26,944.08	\$34,291.28
<b>Totals</b>	<b>228.00</b>	<b>45.00</b>	<b>24,898,979.45</b>	<b>\$16,175,130.41</b>	<b>\$894,396.00</b>	<b>\$2,858,456.84</b>	<b>\$3,655,996.20</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

	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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	81.00	\$804.78	\$65,187.18	80.00	\$754.23	\$60,338.40
Parent & Child	27.00	\$1,440.56	\$38,895.12	32.00	\$1,350.06	\$43,201.92
Employee & Spouse (or Partner)	24.00	\$1,609.56	\$38,629.44	23.00	\$1,508.45	\$34,694.35
Family	71.00	\$2,245.34	\$159,419.14	71.00	\$2,104.28	\$149,403.88
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>203.00</b>		<b>\$302,130.88</b>	<b>206.00</b>		<b>\$287,638.55</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0		\$0.00	0		\$0.00
Parent & Child	0		\$0.00	0		\$0.00
Employee & Spouse (or Partner)	0		\$0.00	0		\$0.00
Family	0		\$0.00	0		\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	52	\$333.01	\$17,316.52	64	\$525.34	\$33,621.76
Parent & Child	12	\$601.79	\$7,221.48	11	\$831.79	\$9,149.69
Employee & Spouse (or Partner)	59	\$760.16	\$44,849.44	57	\$996.67	\$56,810.19
Family	24	\$2,128.13	\$51,075.12	25	\$3,380.98	\$84,524.50
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>147.00</b>		<b>\$120,462.56</b>	<b>157.00</b>		<b>\$184,106.14</b>
<b>GRAND TOTAL</b>	<b>350.00</b>		<b>\$422,593.44</b>	<b>363.00</b>		<b>\$471,744.69</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 ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit  
(check applicable items)**

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

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## 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**

**USER FRIENDLY BUDGET SECTION - Notes**

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