



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:

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	treas@twp.berkeley.nj.us
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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

2017 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	0.618	\$31,566,481.97	29.72%	\$0.00
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$510,771.00	0.48%	\$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	0.587	\$29,971,200.00	28.22%	\$0.00
Regional School District	0.436	\$22,278,918.00	20.98%	\$0.00
County Purposes	0.363	\$18,529,087.07	17.45%	\$0.00
County Library	0.039	\$1,996,122.02	1.88%	\$0.00
County Board of Health	0.015	\$723,334.68	0.68%	\$0.00
County Open Space	0.012	\$631,496.58	0.59%	\$0.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
 Total (Calendar Year 2017 Budget)	2.080	\$106,207,411.32	100.00%	\$0.00

Total Taxable Valuation as of October 1, 2017 \$5,107,714,648.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$200,100.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.618	0.646	4.53%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$31,566,481.97	\$33,155,251.78	5.03%	\$1,588,769.81

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,292.65	#DIV/0!	\$1,292.65

Current Year 2018 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$33,155,251.78	
Municipal Library	ACTUAL	\$0.00	
Municipal Open Space	ACTUAL	\$513,619.00	
Fire Districts (total levies)	ACTUAL	\$0.00	
Other Special Districts (total levies)	ACTUAL	\$0.00	
Local School District	ACTUAL	\$30,886,277.00	
Regional School District	ACTUAL	\$23,952,415.00	
County Purposes	ACTUAL	\$18,934,184.61	
County Library	ACTUAL	\$2,065,932.96	
County Board of Health	ACTUAL	\$745,993.61	
County Open Space	ACTUAL	\$654,609.97	
Other County Levies (total)	ACTUAL	\$0.00	
 Total ESTIMATED amount to be raised by taxes		\$110,908,283.93	

Revenue Anticipated, Excluding Tax Levy	13,448,671.15
Budget Appropriations, before Reserve for Uncollected Taxes	44,051,197.49
Total Non-Municipal Tax Levy	\$77,753,032.15
Amount to be Raised by Taxes - Before RUT	\$108,355,558.49
Reserve for Uncollected Taxes (RUT)	\$2,562,200.23
Total Amount to be Raised by Taxes	\$110,917,758.72

% of Tax Collections used to Calculate RUT	97.69%
If % used exceeds the actual collection % then reference the statutory exception used	

<u>Tax Collections - ACTUAL as of Prior Year</u>			
Total Tax Revenue, Collections CY 2017			33,066,931.74
Total Tax Levy, CY 2017			31,566,481.97
% of Taxes Collected, CY 2017			104.75%
Delinquent Taxes - December 31, 2017			\$2,254,867.62

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							
Special Revenue Items w/ Prior Written Consent													
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							
Amount to be raised by taxation													
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								
Total		-3.18%	(\$1,547,390.77)	\$48,664,932.70	\$47,117,541.93	\$46,603,922.93	\$513,619.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time	Budgeted 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						
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	\$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	\$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									
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	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2017 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2017 Value)</u>			
	# 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%	Total	2,032	\$1,306,073,600.00	100.00%
6A/6B Business Personal Property	1	\$3,910,890.00	0.08%				
Total	26,560	\$5,136,193,690.00	100.00%				
Average Ratio (%), Assessed to True Value		94.24%					
Equalized Valuation, Taxable Properties		\$5,450,120,638.79					
Total # of property tax appeals filed in 2017	County Tax Board	210.00		Percentage of Exempt vs.			
	State Tax Court	19.00		Non-Exempt Properties			
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					

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 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				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

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
Totals	272.00	26.00	26,610,514.77	\$16,150,076.41	\$884,250.00	\$1,796,188.36	\$6,465,000.00	\$1,315,000.00

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	211.00		\$3,912,066.84	203.00		\$3,585,068.40
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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			
Subtotal	0.00		\$2,000.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
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 -)						
Subtotal	140.00		\$2,215,032.12	130.00		\$2,497,980.24
GRAND TOTAL	351.00		\$6,129,098.96	333.00		\$6,083,048.64

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)?

YES
NO

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)
