



# State of New Jersey Local Government Services

Year: **2017** Municipal User Friendly Budget

**MUNICIPALITY:**

1505 Berkeley Township - County of Ocean



Introduced



**Municode:** 1505

**Filename:** 1505\_fbi\_2017.xlsm

**Website:** [www.twp.berkeley.nj.us](http://www.twp.berkeley.nj.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	mayor@twp.berkeley.nj.us

## Chief Administrative Officer

John	A	Camera	<a href="mailto:administrator@twp.berkeley.nj.us">administrator@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

Rodney	R	Haines	<a href="mailto:rhaines@hfacpas.com">rhaines@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	
Keith		Buscio	12/31/2019	
James	J	Byrnes	12/31/2017	
Sophia		Gingrich	12/31/2017	
Lloyd	Thomas	Gross, Jr.	12/31/2019	
Angelo		Guadagno	12/31/2017	
Judith	L	Noonan	12/31/2017	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2016 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	0.620	\$31,614,007.91	29.85%	\$1,236.90
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.010	\$511,943.00	0.48%	\$19.95
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	0.590	\$29,956,875.00	28.29%	\$1,177.05
Regional School District	0.440	\$22,306,146.00	21.06%	\$877.80
County Purposes	0.360	\$18,220,170.20	17.21%	\$718.20
County Library	0.040	\$1,961,696.19	1.85%	\$79.80
County Board of Health	0.010	\$707,397.42	0.67%	\$19.95
County Open Space	0.010	\$619,328.55	0.58%	\$19.95
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
 Total (Calendar Year 2016 Budget)	2.080	\$105,897,564.27	100.00%	\$4,149.60

### Current Year 2017 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$31,566,481.97	
Municipal Library		\$0.00	
Municipal Open Space	ACTUAL	\$510,771.00	
Fire Districts (total levies)		\$0.00	
Other Special Districts (total levies)		\$0.00	
Local School District	ESTIMATED	\$29,956,900.00	
Regional School District	ESTIMATED	\$22,800,000.00	
County Purposes	ESTIMATED	\$18,220,177.00	
County Library	ESTIMATED	\$1,961,697.00	
County Board of Health	ESTIMATED	\$707,397.00	
County Open Space	ESTIMATED	\$619,329.00	
Other County Levies (total)		\$0.00	
 Total ESTIMATED amount to be raised by taxes		\$106,342,752.97	

Total Taxable Valuation as of **October 1, 2016** **\$5,119,435,600.00**  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment **\$199,500.00**

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.620	0.618	-0.32%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$31,614,007.91	\$31,566,481.97	-0.15%	(\$47,525.94)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,236.90	\$1,232.91	-0.32%	(\$3.99)

Revenue Anticipated, Excluding Tax Levy	13,726,349.39
Budget Appropriations, before Reserve for Uncollected Taxes	42,921,387.97
Total Non-Municipal Tax Levy	\$74,776,271.00
Amount to be Raised by Taxes - Before RUT	\$103,971,309.58
Reserve for Uncollected Taxes (RUT)	\$2,371,443.39
Total Amount to be Raised by Taxes	\$106,342,752.97

% of Tax Collections used to Calculate RUT **97.77%**

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

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

Total Tax Revenue, Collections CY 2016	32,955,417.99
Total Tax Levy, CY 2016	31,614,007.91
% of Taxes Collected, CY 2016	104.24%
 Delinquent Taxes - December 31, 2016	\$2,918,625.68

**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	-15.34%	(\$368,379.00)	\$2,401,129.00	\$2,032,750.00	\$2,032,750.00							
08	Local Revenue	0.59%	\$12,099.65	\$2,064,634.17	\$2,076,733.82	\$2,076,733.82							
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	23.63%	\$45,382.57	\$192,015.76	\$237,398.33	\$237,398.33							
08	Additional Revenue Offset by Appropriations	-11.08%	(\$77,375.66)	\$698,045.66	\$620,670.00	\$620,670.00							
10	Public and Private Revenue	73.65%	\$397,901.87	\$540,230.13	\$938,132.00	\$938,132.00							
08	Other Special Items	-39.39%	(\$950,182.34)	\$2,412,382.58	\$1,462,200.24	\$1,462,200.24							
15	Receipts from Delinquent Taxes	1.80%	\$37,185.39	\$2,064,814.61	\$2,102,000.00	\$2,102,000.00							
<b>Amount to be raised by taxation</b>													
07	Local Tax for Municipal Purposes	-4.21%	(\$1,388,936.02)	\$32,955,417.99	\$31,566,481.97	\$31,566,481.97							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-0.23%	(\$1,189.58)	\$512,160.58	\$510,971.00	\$510,971.00							
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>		-4.77%	(\$2,293,493.12)	\$48,097,295.48	\$45,803,802.36	\$45,292,831.36	\$510,971.00	\$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					Total Appropriation for Service Type (Prior Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility						
		Full-Time	Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)											
20	General Government	25.00	9.00	33.04%	\$811,877.46	\$2,457,112.54	\$3,268,990.00	\$2,362,246.00	\$906,744.00								
21	Land-Use Administration	2.00	1.00	-6.23%	(\$22,832.30)	\$366,408.30	\$343,576.00	\$343,576.00									
22	Uniform Construction Code	4.00	0.00	-5.82%	(\$12,384.15)	\$212,918.15	\$200,534.00	\$200,534.00									
23	Insurance			-2.07%	(\$184,500.00)	\$8,900,000.00	\$8,715,500.00	\$8,715,500.00									
25	Public Safety	96.00	52.00	-0.04%	(\$3,676.41)	\$9,959,148.15	\$9,955,471.74	\$9,955,471.74									
26	Public Works	73.00	0.00	-6.34%	(\$309,224.72)	\$4,880,977.01	\$4,571,752.29	\$4,571,752.29									
27	Health and Human Services			16.29%	\$38,935.00	\$239,050.00	\$277,985.00	\$238,750.00	\$39,235.00								
28	Parks and Recreation	28.00	0.00	10.60%	\$177,811.17	\$1,678,147.83	\$1,855,959.00	\$1,524,559.00		\$331,400.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-10.70%	(\$203,000.00)	\$1,898,000.00	\$1,695,000.00	\$1,695,000.00									
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$1,600,000.00	\$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			0.61%	\$23,532.37	\$3,856,923.38	\$3,880,455.75	\$3,880,455.75									
37	Judgements			-100.00%	(\$26,245.65)	\$26,245.65	\$0.00	\$0.00									
42	Shared Services			-1.28%	(\$3,000.00)	\$234,398.33	\$231,398.33	\$231,398.33									
43	Court and Public Defender	3.00	2.00	-0.63%	(\$1,765.56)	\$278,184.56	\$276,419.00	\$276,419.00									
44	Capital			6.25%	\$25,000.00	\$400,000.00	\$425,000.00	\$425,000.00									
45	Debt			23.02%	\$871,643.79	\$3,786,333.15	\$4,657,976.94	\$4,487,998.49		\$169,978.45							
46	Deferred Charges			-4.87%	(\$74,939.48)	\$1,539,687.85	\$1,464,748.37	\$1,464,748.37									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-29.79%	(\$1,006,160.92)	\$3,377,604.31	\$2,371,443.39	\$2,371,443.39									
55	Surplus General Budget			#DIV/0!	\$9,592.55	\$0.00	\$9,592.55	\$0.00	\$9,592.55								
Total		231.00	64.00	0.24%	\$110,663.15	\$45,693,139.21	\$45,803,802.36	\$44,346,852.36	\$945,979.00	\$510,971.00	\$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, 2016 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2016 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	3,100	\$134,323,200.00	2.63%	15A Public Schools	8	\$95,282,400.00	7.37%
2 Residential	23,141	\$4,616,600,166.00	90.38%	15B Other Schools			0.00%
3A/3B Farm	5	\$712,500.00	0.01%	15C Public Property	1,711	\$1,113,326,630.00	86.09%
4A Commercial	217	\$280,585,300.00	5.49%	15D Church and Charities	35	\$33,951,300.00	2.63%
4B Industrial	21	\$16,424,100.00	0.32%	15E Cemeteries & Graveyards	5	\$262,400.00	0.02%
4C Apartments	8	\$55,205,700.00	1.08%	15F Other Exempt	284	\$50,373,100.00	3.90%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$3,863,682.00	0.08%				
Total	26,493	\$5,107,714,648.00	100.00%	Total	2,043	\$1,293,195,830.00	100.00%
<hr/>							
Average Ratio (%), Assessed to True Value		96.84%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$5,274,385,220.98		Non-Exempt Properties			
Total # of property tax appeals filed in 2016	County Tax Board	245.00		25.32%			
	State Tax Court	47.00					
Number of 2016 County Tax Board decisions appealed to Tax Court		16.00					
Number of pending property tax appeals in State Tax Court		23.00					
Amount paid out by municipality for tax appeals in 2016		\$136,371.54					

### 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 2016 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	136,516.25	\$112,500.00	\$0.00	\$13,410.00	\$2,000.00	\$8,606.25
Supervisory Staff (Department Heads & Managers)	30.00	0.00	3,659,338.31	\$2,224,482.16	\$0.00	\$265,158.27	\$999,525.00	\$170,172.88
Police Officers (Including Superior Officers)	70.00	0.00	12,229,136.05	\$6,717,608.84	\$360,000.00	\$1,633,722.46	\$2,998,575.00	\$519,229.75
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	126.00	40.00	9,505,816.23	\$5,331,281.50	\$680,300.00	\$635,488.75	\$2,398,860.00	\$459,885.98
All Other Non-Union Employees not listed above	5.00	16.00	1,709,284.58	\$1,220,545.23	\$35,731.00	\$92,363.21	\$264,540.00	\$96,105.14
<b>Totals</b>	<b>231.00</b>	<b>64.00</b>	<b>27,240,091.42</b>	<b>\$15,606,417.73</b>	<b>\$1,076,031.00</b>	<b>\$2,640,142.69</b>	<b>\$6,663,500.00</b>	<b>\$1,254,000.00</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	62.00	\$9,050.76	\$561,147.12	61.00	\$8,674.56	\$529,148.16
Parent & Child	34.00	\$16,200.72	\$550,824.48	33.00	\$14,660.04	\$483,781.32
Employee & Spouse (or Partner)	32.00	\$18,101.40	\$579,244.80	33.00	\$17,349.00	\$572,517.00
Family	75.00	\$25,251.36	\$1,893,852.00	79.00	\$23,334.60	\$1,843,433.40
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>203.00</b>		<b>\$3,585,068.40</b>	<b>206.00</b>		<b>\$3,428,879.88</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage	0	\$9,050.76	\$0.00	0	\$8,674.56	\$0.00
Parent & Child	0	\$16,200.72	\$0.00	0	\$14,660.04	\$0.00
Employee & Spouse (or Partner)	0	\$18,101.40	\$0.00	0	\$17,349.00	\$0.00
Family	0	\$25,251.36	\$0.00	0	\$23,334.60	\$0.00
Employee Cost Sharing Contribution (enter as negative - )			\$2,000.00			\$2,000.00
<b>Subtotal</b>	<b>0.00</b>		<b>\$2,000.00</b>	<b>0.00</b>		<b>\$2,000.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	48	\$16,733.52	\$803,208.96	47	\$15,403.56	\$723,967.32
Parent & Child	11	\$10,724.40	\$117,968.40	11	\$10,268.52	\$112,953.72
Employee & Spouse (or Partner)	49	\$13,546.80	\$663,793.20	47	\$12,970.92	\$609,633.24
Family	22	\$41,500.44	\$913,009.68	25	\$38,202.24	\$955,056.00
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
<b>Subtotal</b>	<b>130.00</b>		<b>\$2,497,980.24</b>	<b>130.00</b>		<b>\$2,401,610.28</b>
<b>GRAND TOTAL</b>	<b>333.00</b>		<b>\$6,085,048.64</b>	<b>336.00</b>		<b>\$5,832,490.16</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)
