



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1505_fba_2016.xlsm

Website: www.twp.berkeley.nj.us

Phone Number:

Mailing Address:

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

Municipality: **State:** **Zip:**

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		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	12/31/2017	
Sophia		Gingrich	12/31/2017	
Lloyd	Thomas	Grosse, Jr.	12/31/2019	
Angelo		Guadagno	12/31/2017	
Judith	L	Noonan	12/31/2017	

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	188.25%	\$1,568,129.00	\$833,000.00	\$2,401,129.00	\$2,401,129.00	\$0.00						
08	Local Revenue	-1.30%	(\$27,249.47)	\$2,097,984.94	\$2,070,735.47	\$2,070,735.47	\$0.00						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,256,465.00	\$4,256,465.00	\$4,256,465.00	\$0.00						
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-4.37%	(\$10,659.35)	\$244,057.68	\$233,398.33	\$233,398.33	\$0.00						
08	Additional Revenue Offset by Appropriations	20.54%	\$100,473.46	\$489,052.54	\$589,526.00	\$589,526.00	\$0.00						
10	Public and Private Revenue	-34.22%	(\$181,523.30)	\$530,467.95	\$348,944.65	\$348,944.65	\$0.00						
08	Other Special Items	-33.81%	(\$1,060,611.02)	\$3,137,191.49	\$2,076,580.47	\$2,076,580.47	\$0.00						
15	Receipts from Delinquent Taxes	-20.29%	(\$617,460.74)	\$3,042,460.74	\$2,425,000.00	\$2,425,000.00	\$0.00						
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.89%	(\$282,776.21)	\$31,896,784.12	\$31,614,007.91	\$31,614,007.91	\$0.00						
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
54	Open Space Levy Tax	-0.12%	(\$636.12)	\$512,579.12	\$511,943.00	\$0.00	\$511,943.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00						
	Total	-1.09%	(\$512,313.75)	\$47,040,043.58	\$46,527,729.83	\$46,015,786.83	\$511,943.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	35.00		6.73%	\$180,605.34	\$2,683,113.64	\$2,863,718.98	\$2,863,718.98								
21	Land-Use Administration	4.00	2.00	23.06%	\$114,658.22	\$497,287.00	\$611,945.22	\$512,265.59	\$99,679.63							
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance			5.22%	\$433,163.99	\$8,291,836.01	\$8,725,000.00	\$8,725,000.00								
25	Public Safety	96.00	43.00	-0.10%	(\$10,578.46)	\$10,290,751.88	\$10,280,173.42	\$10,210,566.80	\$69,606.62							
26	Public Works	71.00		5.03%	\$226,311.61	\$4,502,459.08	\$4,728,770.69	\$4,557,454.59	\$171,316.10							
27	Health and Human Services	2.00		0.62%	\$970.47	\$156,456.50	\$157,426.97	\$123,237.67	\$34,189.30							
28	Parks and Recreation	28.00	4.00	9.39%	\$138,847.61	\$1,479,122.15	\$1,617,969.76	\$1,617,969.76								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-100.00%	(\$66,906.24)	\$66,906.24	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			14.50%	\$254,574.01	\$1,755,425.99	\$2,010,000.00	\$2,010,000.00								
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			-0.71%	(\$27,415.34)	\$3,850,643.71	\$3,823,228.37	\$3,823,228.37								
37	Judgements			-12.09%	(\$3,609.72)	\$29,855.37	\$26,245.65	\$26,245.65								
42	Shared Services			-32.45%	(\$112,601.67)	\$347,000.00	\$234,398.33	\$234,398.33								
43	Court and Public Defender	4.00		-0.94%	(\$2,556.79)	\$271,289.94	\$268,733.15	\$268,733.15								
44	Capital			21.21%	\$70,000.00	\$330,000.00	\$400,000.00	\$400,000.00								
45	Debt			-10.26%	(\$432,680.97)	\$4,219,014.12	\$3,786,333.15	\$3,786,333.15								
46	Deferred Charges			1.77%	\$26,070.25	\$1,476,168.58	\$1,502,238.83	\$1,502,238.83								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-2.14%	(\$73,750.79)	\$3,451,355.10	\$3,377,604.31	\$3,377,604.31								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	240.00	49.00	1.58%	\$715,101.52	\$45,300,685.31	\$46,015,786.83	\$45,640,995.18	\$374,791.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	3,161	\$143,719,200.00	2.82%	15A Public Schools	8	\$95,282,400.00	7.46%
2 Residential	23,086	\$4,580,869,960.00	89.79%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	3	\$711,900.00	0.01%	15C Public Property	1,716	\$1,105,506,700.00	86.50%
4A Commercial	218	\$290,027,400.00	5.68%	15D Church and Charities	32	\$31,854,700.00	2.49%
4B Industrial	21	\$24,462,500.00	0.48%	15E Cemeteries & Graveyards	5	\$262,400.00	0.02%
4C Apartments	8	\$57,997,000.00	1.14%	15F Other Exempt	225	\$45,193,300.00	3.54%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$4,246,138.00	0.08%				
Total	26,498	\$5,102,034,098.00	100.00%	Total	1,986	\$1,278,099,500.00	100.00%
Average Ratio (%), Assessed to True Value				99.15%			
Equalized Valuation, Taxable Properties				\$5,145,773,169.94			
Total # of property tax appeals filed in 2015				County Tax Board		279.00	
				State Tax Court		23.00	
Number of 2015 County Tax Board decisions appealed to Tax Court				10.00			
Number of pending property tax appeals in State Tax Court				23.00			
Amount paid out by municipality for tax appeals in 2015				\$147,578.71			
Percentage of Exempt vs. Non-Exempt Properties				25.05%			

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 2015 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
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	126,859.25	\$114,500.00	\$0.00	\$1,600.00	\$2,000.00	\$8,759.25
Supervisory Staff (Department Heads & Managers)	27.00	0.00	2,729,865.16	\$2,014,805.00	\$0.00	\$262,955.46	\$297,972.12	\$154,132.58
Police Officers (Including Superior Officers)	69.00	0.00	10,350,888.91	\$6,608,270.51	\$425,000.00	\$1,607,131.39	\$1,204,954.32	\$505,532.69
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	142.00	41.00	10,749,970.51	\$6,684,296.66	\$581,500.00	\$796,768.16	\$2,176,057.00	\$511,348.69
All Other Non-Union Employees not listed above	2.00	0.00	132,420.07	\$95,593.00	\$0.00	\$11,394.69	\$18,119.52	\$7,312.86
Totals	240.00	49.00	24,090,003.90	\$15,517,465.17	\$1,006,500.00	\$2,679,849.70	\$3,699,102.96	\$1,187,086.07

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	63.00	\$9,059.76	\$570,764.88	63.00	\$8,674.56	\$546,497.28
Parent & Child	33.00	\$16,216.92	\$535,158.36	35.00	\$15,394.92	\$538,822.20
Employee & Spouse (or Partner)	34.00	\$18,119.40	\$616,059.60	32.00	\$17,348.52	\$555,152.64
Family	77.00	\$26,544.00	\$2,043,888.00	76.00	\$24,504.36	\$1,862,331.36
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	207.00		\$3,765,870.84	206.00		\$3,502,803.48
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	45	\$15,403.56	\$693,160.20	43	\$14,617.08	\$628,534.44
Parent & Child	9	\$10,268.52	\$92,416.68	9	\$9,798.96	\$88,190.64
Employee & Spouse (or Partner)	47	\$12,970.92	\$609,633.24	46	\$12,377.76	\$569,376.96
Family	27	\$38,202.24	\$1,031,460.48	26	\$36,251.64	\$942,542.64
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	128.00		\$2,426,670.60	124.00		\$2,228,644.68
GRAND TOTAL	335.00		\$6,192,541.44	330.00		\$5,731,448.16

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

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

NO

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$11,665,000.00	\$11,665,000.00	\$0.00			
Regional School Debt	\$3,994,189.30	\$3,994,189.30	\$0.00			
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$1,948,355.00	\$1,948,355.00				
Notes Outstanding	\$17,650,905.00	\$17,650,905.00				
Bonds Outstanding	\$20,730,000.00	\$64,249.29	\$20,665,750.71			
Loans and Other Debt	\$2,562,981.92	\$851,425.91	\$1,711,556.01			
Total (Current Year)	\$58,551,431.22	\$16,574,864.50	\$41,976,566.72			
Population (2010 census)	<u>41,255</u>					
Per Capita Gross Debt	<u>\$1,419.26</u>					
Per Capita Net Debt	<u>\$1,017.49</u>					
3 Yr. Average Property Valuation		<u>\$5,110,975,738.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.82%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$218,676.66			
Bonds - Principal			\$2,745,000.00	\$3,350,000.00	\$3,330,000.00	\$22,714,000.00
Bonds - Interest			\$685,283.00	\$732,005.00	\$655,505.00	\$2,331,141.25
Loans & Other Debt - Principal			\$117,123.49	\$115,869.45	\$104,715.39	\$648,997.49
Loans & Other Debt - Interest			\$20,250.00	\$18,000.00	\$15,750.00	\$53,770.28
Total			\$3,786,333.15	\$4,215,874.45	\$4,105,970.39	\$25,747,909.02
Total Principal			\$2,862,123.49	\$3,465,869.45	\$3,434,715.39	\$23,362,997.49
Total Interest			\$924,209.66	\$750,005.00	\$671,255.00	\$2,384,911.53
% of Total Current Year Budget			8.23%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other			\$1,200,000.00	\$1,200,000.00		
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	A2	A+	X			
Year of Last Rating	A2	A+	X			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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