



# State of New Jersey Local Government Services

**Year:** 2015 **Municipal User Friendly Budget**

**MUNICIPALITY:** 2001 Berkeley Heights Township - County of Union Adopted ▼

**Municode:** 2001 **Filename:** 2001\_fba\_2015.xlsm

**Website:** www.berkeleyheightstwp.com

**Phone Number:** 908-464-2700

**Mailing Address:** 29 Park Avenue

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

**Municipality:** Berkeley Heights **State:** NJ **Zip:** 07922

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Woodruff	12/31/2018	<a href="mailto:rwoodruff@bhtwp.com">rwoodruff@bhtwp.com</a>

**Chief Administrative Officer**

John		Bussiculo		<a href="mailto:jbussiculo@bhtwp.com">jbussiculo@bhtwp.com</a>
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**Chief Financial Officer**

Michel		Marceau		<a href="mailto:mmarceau@bhtwp.com">mmarceau@bhtwp.com</a>
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**Municipal Clerk**

Ana		Minkoff		<a href="mailto:aminkoff@bhtwp.com">aminkoff@bhtwp.com</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Kevin		Hall	12/31/2015	<a href="mailto:khall@bhtwp.com">khall@bhtwp.com</a>
Craig		Pastore	12/31/2015	<a href="mailto:cpastore@bhtwp.com">cpastore@bhtwp.com</a>
Edward		Delia	12/31/2016	<a href="mailto:edelia@bhtwp.com">edelia@bhtwp.com</a>
Thomas		Pirone	12/31/2016	<a href="mailto:tpirone@bhtwp.com">tpirone@bhtwp.com</a>
Jeanne		Kingsley	12/31/2017	<a href="mailto:jkingsley@bhtwp.com">jkingsley@bhtwp.com</a>
Marc		Faecher	12/31/2017	<a href="mailto:mfaecher@bhtwp.com">mfaecher@bhtwp.com</a>

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.658	\$11,595,813.35	17.10%	\$2,033.29	Municipal Purpose Tax	ACTUAL	\$12,227,840.99
Municipal Library	0.060	\$1,059,797.00	1.56%	\$185.41	Municipal Library	ACTUAL	\$1,042,986.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	2.180	\$38,450,839.00	56.71%	\$6,736.44	Local School District	ESTIMATED	\$39,412,109.98
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.919	\$16,212,379.85	23.91%	\$2,839.81	County Purposes	ESTIMATED	\$16,617,689.35
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.027	\$478,620.94	0.71%	\$83.43	County Open Space	ESTIMATED	\$490,586.46
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2014 Budget)</b>	<b>3.844</b>	<b>\$67,797,450.14</b>	<b>100.00%</b>	<b>\$11,878.38</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$69,791,212.78</b>
Total Taxable Valuation as of October 1, 2014 <span style="float: right;"><u>\$1,763,905,287.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;">5,146,172.09</span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$309,011.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;">17,718,999.08</span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;">\$56,520,385.79</span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;">\$69,093,212.78</span>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <span style="float: right;">\$697,911.24</span>		
	0.658	0.691	5.02%		Total Amount to be Raised by Taxes <span style="float: right;">\$69,791,124.02</span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>99.00%</u></span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$11,595,813.35	\$12,227,840.99	5.45%	\$632,027.64	<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2014 <span style="float: right;">66,853,691.97</span>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2014 <span style="float: right;">67,379,476.67</span>		
	\$2,033.29	\$2,135.27	5.02%	\$101.97	% of Taxes Collected, CY 2014 <span style="float: right;"><u>99.22%</u></span>		
					Delinquent Taxes - December 31, 2014 <span style="float: right;"><u>\$525,784.70</u></span>		

**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	0.00%	\$0.00	\$825,000.00	\$825,000.00	\$825,000.00							
08	Local Revenue	15.91%	\$111,590.13	\$701,409.87	\$813,000.00	\$813,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,540,591.00	\$1,540,591.00	\$1,540,591.00							
08	Uniform Construction Code Fees	-2.50%	(\$10,267.97)	\$410,267.97	\$400,000.00	\$400,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	175.37%	\$163,734.45	\$93,364.64	\$257,099.09	\$257,099.09							
08	Other Special Items	-16.18%	(\$153,409.34)	\$947,891.34	\$794,482.00	\$794,482.00							
15	Receipts from Delinquent Taxes	15.32%	\$68,531.93	\$447,468.07	\$516,000.00	\$516,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	8.33%	\$939,803.90	\$11,288,037.10	\$12,227,841.00	\$12,227,841.00							
07	Minimum Library Tax	-1.59%	(\$16,811.00)	\$1,059,797.00	\$1,042,986.00	\$1,042,986.00							
54	Open Space 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								
	<b>Total</b>	<b>6.37%</b>	<b>\$1,103,172.10</b>	<b>\$17,313,826.99</b>	<b>\$18,416,999.09</b>	<b>\$18,416,999.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	8.00	9.00	-0.20%	(\$2,262.23)	\$1,148,272.23	\$1,146,010.00	\$1,146,010.00								
21	Land-Use Administration			22.71%	\$10,950.00	\$48,225.00	\$59,175.00	\$59,175.00								
22	Uniform Construction Code	2.00	6.00	12.81%	\$37,035.00	\$289,115.00	\$326,150.00	\$326,150.00								
23	Insurance			5.42%	\$152,513.00	\$2,812,232.00	\$2,964,745.00	\$2,964,745.00								
25	Public Safety	31.00	20.00	9.66%	\$366,255.86	\$3,791,387.96	\$4,157,643.82	\$3,893,600.00	\$264,043.82							
26	Public Works	24.00	6.00	-1.49%	(\$44,423.18)	\$2,972,755.45	\$2,928,332.27	\$2,916,900.00	\$11,432.27							
27	Health and Human Services			5.41%	\$4,062.00	\$75,070.00	\$79,132.00	\$79,132.00								
28	Parks and Recreation	2.00	1.00	-4.45%	(\$15,550.00)	\$349,050.00	\$333,500.00	\$333,500.00								
29	Education (including Library)	4.00	23.00	-1.59%	(\$16,811.00)	\$1,059,797.00	\$1,042,986.00	\$1,042,986.00								
30	Unclassified			50.00%	\$21,000.00	\$42,000.00	\$63,000.00	\$63,000.00								
31	Utilities and Bulk Purchases			2.62%	\$21,000.00	\$801,000.00	\$822,000.00	\$822,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			5.13%	\$76,536.00	\$1,491,367.00	\$1,567,903.00	\$1,567,903.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	1.00	3.00	2.88%	\$4,150.00	\$143,850.00	\$148,000.00	\$148,000.00								
44	Capital			18.06%	\$26,000.00	\$144,000.00	\$170,000.00	\$170,000.00								
45	Debt			3.64%	\$67,008.00	\$1,839,230.00	\$1,906,238.00	\$1,906,238.00								
46	Deferred Charges			-45.64%	(\$3,512.36)	\$7,696.35	\$4,183.99	\$4,183.99								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			3.25%	\$22,000.01	\$676,000.00	\$698,000.01	\$698,000.01								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>72.00</b>	<b>68.00</b>	<b>4.10%</b>	<b>\$725,951.10</b>	<b>\$17,691,047.99</b>	<b>\$18,416,999.09</b>	<b>\$18,141,523.00</b>	<b>\$275,476.09</b>	<b>\$0.00</b>						



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

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	120	\$22,262,900.00	1.26%	15A Public Schools	8	\$44,171,800.00	25.20%	
2 Residential	4,412	\$1,358,947,250.00	77.04%	15B Other Schools	1	\$4,326,500.00	2.47%	
3A/3B Farm	1	\$420.00	0.00%	15C Public Property	113	\$116,710,300.00	66.60%	
4A Commercial	106	\$338,365,000.00	19.18%	15D Church and Charities	14	\$6,291,200.00	3.59%	
4B Industrial	33	\$37,958,950.00	2.15%	15E Cemeteries & Graveyards	1	\$5,500.00	0.00%	
4C Apartments	2	\$5,400,000.00	0.31%	15F Other Exempt	22	\$3,746,800.00	2.14%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property		\$970,767.00	0.06%					
<b>Total</b>	<b>4,674</b>	<b>\$1,763,905,287.00</b>	<b>100.00%</b>	<b>Total</b>	<b>159</b>	<b>\$175,252,100.00</b>	<b>100.00%</b>	
Average Ratio (%), Assessed to True Value		55.90%		Percentage of Exempt vs. Non-Exempt Properties				3.29%
Equalized Valuation, Taxable Properties		\$3,155,465,629.70						
Total # of property tax appeals filed in 2014		County Tax Board	45.00					
		State Tax Court	12.00					
Number of 2014 County Tax Board decisions appealed to Tax Court				9.00				
Number of pending property tax appeals in State Tax Court				16.00				
Amount paid out by municipality for tax appeals in 2014				\$0.00				

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 2014 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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		7.00	26,944.00	\$25,000.00				\$1,944.00
Supervisory Staff (Department Heads & Managers)	9.00	2.00	1,131,133.00	\$881,250.00	\$3,500.00	\$56,771.00	\$120,826.00	\$68,786.00
Police Officers (Including Superior Officers)	25.00		4,533,382.00	\$2,900,000.00	\$195,000.00	\$697,507.00	\$500,239.00	\$240,636.00
Fire Fighters (Including Superior Officers)		11.00	41,493.00	\$38,500.00				\$2,993.00
All Other Union Employees not listed above	31.00		2,704,499.00	\$1,440,500.00	\$252,750.00	\$195,546.00	\$684,053.00	\$131,650.00
All Other Non-Union Employees not listed above	4.00	46.00	774,909.00	\$596,000.00		\$63,079.00	\$69,491.00	\$46,339.00
<b>Totals</b>	<b>69.00</b>	<b>66.00</b>	<b>9,212,360.00</b>	<b>\$5,881,250.00</b>	<b>\$451,250.00</b>	<b>\$1,012,903.00</b>	<b>\$1,374,609.00</b>	<b>\$492,348.00</b>

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**NO**

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>			
Single Coverage	14.00	\$14,573.00	\$204,022.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	6.00	\$33,493.00	\$200,958.00
Family	40.00	\$32,990.00	\$1,319,600.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	60.00	\$81,056.00	\$1,724,580.00
<b>Elected Officials - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$0.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	0.00	\$0.00	\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	31	\$21,072.00	\$653,232.00
Family	10	\$32,100.00	\$321,000.00
Employee Cost Sharing Contribution (enter as negative - )			
Subtotal	41.00	\$53,172.00	\$974,232.00
<b>GRAND TOTAL</b>	<b>101.00</b>	<b>\$134,228.00</b>	<b>\$2,698,812.00</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)?**

**NO**

**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	2016	2017	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$21,194,000.00	\$21,194,000.00				
Regional School Debt						
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<b>Municipal Purposes</b>						
Debt Authorized	\$3,661,298.00	\$3,661,298.00				
Notes Outstanding	\$4,730,550.00	\$4,730,550.00				
Bonds Outstanding	\$7,154,000.00	\$7,154,000.00				
Loans and Other Debt	\$5,864,194.00	\$5,864,194.00				
<b>Total (Current Year)</b>	<b>\$42,604,042.00</b>	<b>\$21,194,000.00</b>	<b>\$21,410,042.00</b>			
Population (2010 census)	<u>13,407</u>					
Per Capita Gross Debt	<u>\$3,177.75</u>					
Per Capita Net Debt	<u>\$1,596.93</u>					
3 Yr. Average Property Valuation		<u>\$3,164,235,479.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.68%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$285,300.00	\$345,300.00	\$186,900.00	\$3,913,050.00
Bond Anticipation Notes - Interest			\$47,438.00	\$44,500.00	\$41,000.00	\$395,000.00
Bonds - Principal			\$735,000.00	\$755,000.00	\$765,000.00	\$4,899,000.00
Bonds - Interest			\$235,430.00	\$214,543.00	\$192,905.00	\$928,650.00
Loans & Other Debt - Principal			\$439,204.00	\$446,878.00	\$457,629.00	\$4,520,483.00
Loans & Other Debt - Interest			\$143,594.00	\$133,244.00	\$122,394.00	\$616,519.00
<b>Total</b>			<b>\$1,885,966.00</b>	<b>\$1,939,465.00</b>	<b>\$1,765,828.00</b>	<b>\$15,272,702.00</b>
<b>Total Principal</b>			<b>\$1,459,504.00</b>	<b>\$1,547,178.00</b>	<b>\$1,409,529.00</b>	<b>\$13,332,533.00</b>
<b>Total Interest</b>			<b>\$426,462.00</b>	<b>\$392,287.00</b>	<b>\$356,299.00</b>	<b>\$1,940,169.00</b>
<b>% of Total Current Year Budget</b>			<b>10.24%</b>			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other				NONE		
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating	Aaa					
Year of Last Rating	2009					
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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