



State of New Jersey Local Government Services

Year: 2022 **Municipal User Friendly Budget**

MUNICIPALITY: 2001 Berkeley Heights Township – County of Union ▼

Municode: 2001 **Filename:** 2001_fba_2022.xlsm

Website: www.berkeleyheights.gov

Phone Number: 908-464-2700

Mailing Address: 29 Park Avenue

Berkeley Heights

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Angela	D	Devanney	12/31/22	Adevanney@bhtwp.com

Chief Administrative Officer

Liza		Viana		Lviana@bhtwp.com
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Chief Financial Officer

Eugenia		Poulos		Epoulos@bhtwp.com
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Municipal Clerk

Ana		Minkoff		Aminkoff@bhtwp.com
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Registered Municipal Accountant

James		Cerullo		jcerullo@w-cpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeanne		Kingsley	12/31/23	Jkingsley@bhtwp.com
Manuel		Couto	12/31/22	Mcouto@bhtwp.com
Gentiana		Brahimaj	12/31/22	Gbrahimaj@bhtwp.com
Jeff		Varnerin	12/31/23	Jvarnerin@bhtpw.com
Paul		Donnelly	12/31/24	pdonnelly@bhtwp.com
John		Foster	12/31/24	jfoster@bhtwp.com

Adopted

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.770	\$14,184,083.63	18.44%	\$886.36
Municipal Library	0.061	\$1,117,207.92	1.45%	\$70.22
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.445	\$45,039,222.00	58.56%	\$2,814.49
Regional School District			0.00%	\$0.00
County Purposes	0.873	\$16,064,213.60	20.89%	\$1,004.93
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.027	\$509,375.35	0.66%	\$31.08
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget)	4.176	\$76,914,102.50	100.00%	\$4,807.08

Current Year 2022 Budget

Taxes

Municipal Purpose Tax	AC
Municipal Library	AC
Municipal Open Space	
Municipal Arts and Culture	
Fire Districts (total levies)	
Other Special Districts (total levies)	
Local School District	ES
Regional School District	
County Purposes	ES
County Library	
County Board of Health	
County Open Space	ES
Other County Levies (total)	
Total ESTIMATED amount to be raised by taxes	

Total Taxable Valuation as of October 1, 2021 \$1,851,305,874.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$115,112.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.770	0.785	1.95%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$14,184,083.63	\$14,533,487.66	2.46%	\$349,404.03

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purp

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$886.36	\$903.63	1.95%	\$17.27

Revenue Anticipated, Excluding Tax Levy
 Budget Appropriations, before Reserve for Uncollected
 Total Non-Municipal Tax Levy
 Amount to be Raised by Taxes - Before RUT
 Reserve for Uncollected Taxes (RUT)
 Total Amount to be Raised by Taxes

% of Tax Collections used to Calculate RUT

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021
 Total Tax Levy, CY 2021
 % of Taxes Collected, CY 2021

Delinquent Taxes - December 31, 2021

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	Arts and Culture Trust Fund	Utility	Utility
08	Surplus	9.25%	\$239,230.00	\$2,585,000.00	\$2,824,230.00	\$2,824,230.00				
08	Local Revenue	-25.78%	(\$743,085.73)	\$2,882,135.73	\$2,139,050.00	\$2,139,050.00				
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	-48.29%	(\$751,862.00)	\$1,556,862.00	\$805,000.00	\$805,000.00				
	Special Revenue Items w/ Prior Written Consent									
11	Shared Services Agreements	-20.37%	(\$12,658.83)	\$62,158.83	\$49,500.00	\$49,500.00				
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00					
10	Public and Private Revenue	-95.66%	(\$584,027.19)	\$610,530.93	\$26,503.74	\$26,503.74				
08	Other Special Items	-84.74%	(\$10,286,863.67)	\$12,139,438.86	\$1,852,575.19	\$1,852,575.19				
15	Receipts from Delinquent Taxes	-0.24%	(\$749.91)	\$317,749.91	\$317,000.00	\$317,000.00				
	Amount to be raised by taxation									
07	Local Tax for Municipal Purposes	-10.95%	(\$1,786,232.46)	\$16,319,720.12	\$14,533,487.66	\$14,533,487.66				
07	Minimum Library Tax	#DIV/0!	\$1,181,278.48		\$1,181,278.48	\$1,181,278.48				
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00					
56	Arts and Cultural 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					
	Total	-33.53%	(\$12,744,971.31)	\$38,014,187.38	\$25,269,216.07	\$25,269,216.07	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	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	Arts and Culture Trust Fund	Utility	Utility
20	8.00	12.00	13.20%	\$200,594.00	\$1,519,910.00	\$1,720,504.00	\$1,720,504.00					
21	1.00		1.87%	\$3,200.00	\$171,125.00	\$174,325.00	\$174,325.00					
22	2.00	8.00	2.06%	\$11,400.00	\$553,350.00	\$564,750.00	\$564,750.00					
23			1.07%	\$35,500.00	\$3,331,500.00	\$3,367,000.00	\$3,367,000.00					
25	30.00	22.00	-1.35%	(\$60,078.88)	\$4,445,579.33	\$4,385,500.45	\$4,377,020.00	\$8,480.45				
26	23.00		4.35%	\$146,984.48	\$3,382,690.81	\$3,529,675.29	\$3,517,970.00	\$11,705.29				
27			-82.74%	(\$104,954.79)	\$126,852.79	\$21,898.00	\$14,000.00	\$7,898.00				
28	1.00	10.00	-25.20%	(\$38,200.00)	\$151,600.00	\$113,400.00	\$113,400.00					
29	4.00	15.00	5.73%	\$64,070.56	\$1,117,207.92	\$1,181,278.48	\$1,181,278.48					
30			-24.19%	(\$75,000.00)	\$310,000.00	\$235,000.00	\$235,000.00					
31			7.41%	\$70,000.00	\$945,000.00	\$1,015,000.00	\$1,015,000.00					
32			#DIV/0!	\$0.00		\$0.00	\$0.00					
35			#DIV/0!	\$0.00		\$0.00	\$0.00					
36			8.54%	\$162,500.00	\$1,903,500.00	\$2,066,000.00	\$2,066,000.00					
37			#DIV/0!	\$0.00		\$0.00	\$0.00					
42			1.26%	\$7,534.00	\$597,296.00	\$604,830.00	\$604,830.00					
43		2.00	0.00%	\$0.00	\$32,500.00	\$32,500.00	\$32,500.00					
44			216.14%	\$1,451,338.44	\$671,477.00	\$2,122,815.44	\$2,122,815.44					
45			-78.89%	(\$10,437,885.96)	\$13,231,380.00	\$2,793,494.04	\$2,793,494.04					
46			-2.69%	(\$2,760.96)	\$102,760.96	\$100,000.00	\$100,000.00					
48			#DIV/0!	\$0.00		\$0.00	\$0.00					
50			-0.21%	(\$2,608.23)	\$1,243,853.60	\$1,241,245.37	\$1,241,245.37					
55			#DIV/0!	\$0.00		\$0.00	\$0.00					
Total	69.00	69.00	-25.32%	(\$8,568,367.34)	\$33,837,583.41	\$25,269,216.07	\$25,241,132.33	\$28,083.74	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Expla

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	106	\$23,674,400.00	1.28%
2 Residential	4,437	\$1,401,313,000.00	75.69%
3A/3B Farm	1	\$420.00	0.00%
4A Commercial	111	\$385,769,200.00	20.84%
4B Industrial	31	\$33,776,850.00	1.82%
4C Apartments	3	\$5,822,900.00	0.31%
5A/5B Railroad	6	\$0.00	0.00%
6A/6B Business Personal Property	1	\$949,104.00	0.05%
Total	4,696	\$1,851,305,874.00	100.00%

Average Ratio (%), Assessed to True Value	51.97%
Equalized Valuation, Taxable Properties	\$3,562,258,753.13

Total # of property tax appeals filed in 2021	County Tax Board	21.00
	State Tax Court	21.00
Number of 2021 County Tax Board decisions appealed to Tax Court		8.00
Number of pending property tax appeals in State Tax Court		78.00

Amount paid out by municipality for tax appeals in 2021	\$16,709.39
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Property Tax Assessments - Exempt Properties

	# of Parcels
15A Public Schools	7
15B Other Schools	0
15C Public Property	111
15D Church and Charities	15
15E Cemeteries & Graveyards	1
15F Other Exempt	16

Total	150
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Percentage of Exempt vs. Non-Exempt Properties 7.22%

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 2021 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**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Bu</u>
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2021 Total Tax Rate	Project Name
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	Total Long Term Exempt
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Total Long Term Exem

**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)
Governing Body		7.00	27,523.00	\$25,000.00		
Supervisory Staff (Department Heads & Managers)	10.00	2.00	1,724,563.00	\$1,158,644.00		\$218,828.00
Police Officers (Including Superior Officers)	26.00		4,858,940.00	\$2,962,490.00	\$130,000.00	\$985,028.00
Fire Fighters (Including Superior Officers)		11.00	0.00			
All Other Union Employees not listed above	21.00		2,195,954.00	\$1,167,197.00	\$132,500.00	\$207,692.00
All Other Non-Union Employees not listed above	12.00	49.00	1,660,023.00	\$1,531,571.00		\$128,452.00
Totals	69.00	69.00	10,467,003.00	\$6,844,902.00	\$262,500.00	\$1,540,000.00

Is the Local Government required to comply with N.J.S.A. 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

	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 Estimate per Employee
Active Employees - Health Benefits - Annual Cost					
Single Coverage	20.00	\$17,575.32	\$351,506.40	20.00	
Parent & Child			\$0.00		
Employee & Spouse (or Partner)			\$0.00		
Family	42.00	\$39,929.23	\$1,677,027.66	42.00	
Employee Cost Sharing Contribution (enter as negative -)			(\$420,000.00)		
Subtotal	62.00		\$1,608,534.06	62.00	
Elected Officials - Health Benefits - Annual Cost					
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	
Retirees - Health Benefits - Annual Cost					
Single Coverage	19	\$16,815.79	\$319,500.01	23	
Parent & Child	2	\$38,880.00	\$77,760.00	2	
Employee & Spouse (or Partner)	13	\$25,637.54	\$333,288.02	17	
Family	10	\$38,880.00	\$388,800.00	10	
Employee Cost Sharing Contribution (enter as negative -)			(\$17,000.00)		
Subtotal	44.00		\$1,102,348.03	52.00	
GRAND TOTAL	106.00		\$2,710,882.09	114.00	

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
No

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for
(check applicable)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance
Minkoff, Township Clerk	5.00	\$1,802.85		x
Poulos, Chief Financial Officer	5.00	\$2,474.85		x
SanFilippo, Tax Collector	5.00	\$1,470.70		x
Greenwald, Construction Officer	5.00	\$1,855.35		x
Bocko, Zoning Officer	5.00	\$1,541.75		x
George, Asst. Recreation Director	5.00	\$1,372.70		x
Massimino, Police Chief	10.25	\$6,898.66		
PBA Union	1299.38	\$727,684.11	x	
DPW Union	113.16	\$23,774.43	x	
Waste Water Treatment Plant Union	17.00	\$3,711.76	x	
Non Union Personnel	25.71	\$5,620.87	x	
Totals	1495.50	\$778,208.03		
Total Funds Reserved as of end of 2021		\$359,131.38		
Total Funds Appropriated in 2022		\$0.00		

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

	Gross Debt	Deductions	Net Debt
Local School Debt	\$7,430,000.00	\$7,430,000.00	\$0.00
Regional School Debt			\$0.00
<u>Utility Fund Debt</u>			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
<u>Municipal Purposes</u>			
Debt Authorized (BNI)	\$3,114,793.27		\$3,114,793.27
Notes Outstanding	\$30,907,670.00	\$193,494.04	\$30,714,175.96
Bonds Outstanding	\$16,880,000.00	\$1,000,000.00	\$15,880,000.00
Loans and Other Debt	\$2,130,858.29	\$354,440.54	\$1,776,417.75
Total (Current Year)	\$60,463,321.56	\$8,977,934.58	\$51,485,386.98
Population (2010 census)	<u>13,407</u>		
Per Capita Gross Debt	<u>\$4,509.83</u>		
Per Capita Net Debt	<u>\$3,840.19</u>		
3 Year Average Property Valuation		<u>\$3,455,107,975.00</u>	
Net Debt as % of 3 Year Average Property Valuation		<u>1.49%</u>	

	Current Year Budget
Utility Fund - Principal	
Utility Fund - Interest	
Bond Anticipation Notes - Principal	\$193,494.04
Bond Anticipation Notes - Interest	\$584,203.94
Bonds - Principal	\$1,000,000.00
Bonds - Interest	\$564,725.00
Loans & Other Debt - Principal	\$354,440.54
Loans & Other Debt - Interest	\$63,131.26
Total	\$2,759,994.78
Total Principal	\$1,547,934.58
Total Interest	\$1,212,060.20
% of Total Current Year Budget	10.92%
<u>Description</u>	
Total Guarantees - Governmental	
Total Guarantees - Other	
Total Capital/Equipment Leases	
Total Other	
<u>Bond Rating</u>	<u>Moody's</u>
Rating	Aa1
Year of Last Rating	2021
Mark "X" if Municipality has no bond rating	

All Additional Future
Years' Budgets

\$1,240,000.00

\$424,400.00

\$343,528.99

\$34,125.00

\$2,042,053.99

\$1,583,528.99

\$458,525.00

USER FRIENDLY BUDGET SECTION - Notes

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