

1 TOWNSHIP OF BERKELEY  
 2 PLANNING BOARD  
 3 -----  
 4 IN THE MATTER OF:  
 5 SOUTH SEASIDE PARK HOMEOWNERS  
 6 AND VOTERS ASSOCIATION  
 7 DE-ANNEXATION PETITION HEARING  
 8 -----  
 9 Pinewald Keswick Road  
 10 Bayville, New Jersey  
 11 Thursday, October 4, 2018  
 12 6:05 p.m.

13 B E F O R E:  
 14 Robert Winward, Chairman  
 15 John A. Bacchione, Councilman  
 16 Domenick Lorelli, Member  
 17 Nick Mackres, Member  
 18 Richard Callahan, Member  
 19 Brian Gingrich, Member  
 20 Frederick Bell, Member

21 -----  
 22 LINDA SULLIVAN-HILL & ASSOCIATES  
 23 CERTIFIED COURT REPORTERS  
 24 46 SOUTH LAKEVIEW DRIVE  
 25 JACKSON, NEW JERSEY 08527  
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1 APPEARANCES:  
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 9 17 Beaverson Blvd.  
 10 Brick, New Jersey 08723  
 11 BY: JOSEPH MICHELINI, ESQ.  
 12 Attorneys for the Petitioners

13 ALSO PRESENT:  
 14 Kelly Hugg, Secretary  
 15 James Oris, Planner  
 16 Stuart Wisler, Planner

I N D E X

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1 MR. WINWARD: Okay. We have no  
 2 applications tonight. And we have the continuation  
 3 of the South Seaside Park Homeowners and Voters  
 4 Association de-annexation petition hearing. And  
 5 that is being led by Attorney Joseph Michelini.  
 6 MR. MICHELINI: Good evening,  
 7 everybody. Joseph Michelini, appearing on behalf of  
 8 the petition signers for South Seaside Park. As you  
 9 may recall last time, at the end of the meeting,  
 10 Mr. Winward asked if there was any more public  
 11 comment and there was none. That was the public  
 12 session that had been advertised specifically for  
 13 that purpose. And then there was some discussion,  
 14 very brief, about whether or not petition signers  
 15 would have an opportunity to come back as rebuttal  
 16 witnesses.  
 17 I'm glad to report that my clients  
 18 have decided, with my advice, that there is enough  
 19 evidence that has been placed in the record by the  
 20 petition signers. So, I would like to present a  
 21 rebuttal witness tonight, expert testimony by  
 22 Mr. Moore, who has testified before in this matter.  
 23 I will probably have another expert, but I didn't  
 24 want to bring them both the same night, not knowing  
 25 whether or not -- you know, you don't want to keep

1 an expert here for a couple hours and then find out  
2 that they can't testify. So, I think Mr. Moore is  
3 the only one on tonight. And if the board is ready,  
4 we'll proceed with his rebuttal testimony.

5 MR. WINWARD: Yes, we accept his  
6 qualifications. He's testified before us  
7 previously.

8 THE WITNESS: Yes.

9 MR. MICHELINI: And he still remains  
10 under oath, I think, even though it's been a couple  
11 of years.

12 MR. MCGUCKIN: why don't we just redo  
13 it.

14 MR. MICHELINI: You want to redo it.  
15 Go ahead.

16 KENNETH MOORE, having been duly sworn, according to  
17 law, upon his oath, testified as follows:

18 EXAMINATION BY MR. MICHELINI:

19 Q Mr. Moore, I know your credentials  
20 are in the record and I don't want to go over all of  
21 them, but just tell me very briefly in a sentence or  
22 two, remind the board what your expertise is in.

23 A Well, I was a certified public  
24 accountant for approximately 45 years, registered  
25 municipal accountant for 42 years. I'm also a

1 certified municipal finance officer.

2 Q Okay. And you've worked for  
3 another -- a number of municipalities and a number  
4 of municipal entities, correct?

5 A Probably 50 different municipalities.

6 Q Okay. And so, I know you've already  
7 given testimony in this matter, correct?

8 A Correct.

9 Q And as a rebuttal witness, I asked  
10 you to review certain documents and testimony. Can  
11 you tell this board what testimony and documents you  
12 reviewed in preparation for your testimony tonight?

13 A I reviewed all of the testimony of  
14 the CFO.

15 Q That would be Mr. Ebenau?

16 A Correct.

17 Q Over multiple hearings, correct?

18 A At least four that I recall --

19 Q Okay.

20 A -- reading. The administrator.

21 Q Mr. Camera?

22 A Mr. Camera. The police chief.

23 Q Okay. Karin DeMichele?

24 A Right. And I read the report, the  
25 original report of the CFO and the revised report of

1 the CFO.

2 Q Did you also read the reports of  
3 Mr. Camera, along with his testimony?

4 A Yes.

5 Q Okay. And anything else or was that  
6 pretty much it?

7 A That was a lot. Yeah, I recently  
8 read the most recent ordinances and then also  
9 whatever documents are posted on the township's  
10 website that seem relevant to me for the --  
11 preparing for this.

12 Q Okay. So, as a rebuttal witness, I'm  
13 going to ask you specific questions, because a lot  
14 of specific things came up. But if you have the  
15 opportunity and you want to give an opinion on  
16 something, go ahead and do it. It will condense  
17 this procedure so I don't have to ask you as many  
18 questions. Okay. So, I'm going to -- one of the  
19 things that came up in the testimony, I think  
20 Mr. Wisner actually asked the question about it, but  
21 it could have been somebody else.

22 He's asked only a few, right, Mr. Wisner?

23 MR. WISER: Only when it was  
24 pertinent.

25 Q Okay. There was a question about the

1 numbers that you relied upon in your report. Can  
2 you tell us, first of all, generally, what numbers  
3 you relied or were utilizing in your report when you  
4 first gave your testimony a couple years ago.

5 A I relied upon the year 2014 for both  
6 the assessments and the expenditures and revenues.  
7 And one of the reasons I did that was, it was after  
8 the completion of that calendar year. So that we  
9 were dealing with, you know, strictly realistic real  
10 numbers, not necessarily budgeted numbers.

11 Q So, is there a difference between  
12 budgeted numbers and actual real numbers?

13 A Quite a difference.

14 Q What is that?

15 A The budget's prepared as a guide to  
16 determine what amounts the municipality is allowed  
17 to spend during the year. It does not necessarily  
18 mean they are going to spend those funds. So, it's  
19 just strictly a guideline and puts a cap on what  
20 they can spend during the year. On the revenue  
21 side, it's the ability to anticipate revenues based  
22 on the prior year to offset the levy.

23 Q But it's not as accurate as the  
24 actual numbers, correct?

25 A That's correct.

1 Q And you used the actual numbers for  
 2 the year 2014, you didn't use the budget for the  
 3 year 2014, correct?  
 4 A That's correct.  
 5 Q And Mr. Ebenau, what -- I understand  
 6 he used numbers from 2017, I believe was his  
 7 testimony. Were they actual numbers or budgeted  
 8 numbers?  
 9 A They were the budgeted numbers.  
 10 Q Okay. And so, to know whether or not  
 11 his numbers were accurate, you would have, actually  
 12 have to look at the actual revenue and expenditures  
 13 for the year 2017, correct?  
 14 A Right. You could not do that until  
 15 some point in 2018 --  
 16 Q Right. And here we --  
 17 A -- when they're audited or verified.  
 18 Q And there's no testimony in the  
 19 record that you read that those numbers that he  
 20 relied upon with the budget were consistent with or  
 21 the same as the actual numbers for 2017?  
 22 A Correct.  
 23 Q Do you have an opinion as to whether  
 24 or not it's more accurate, in the work that's being  
 25 done here and the testimony about the numbers, as to

1 whether you use budgeted numbers or actual numbers?  
 2 A Well, you know, once again, when you  
 3 deal with a budget, you're talking about setting  
 4 limits on how much the municipality can spend in all  
 5 of the line items in the budget until you get to  
 6 November when you're allowed to do certain  
 7 transfers. The, what I found was, in researching  
 8 what monies were not spent in the budget, it was in  
 9 excess of, you know, a couple million dollars. So  
 10 that the budget was overstated if he was relying on  
 11 the budget to determine what the costs were.  
 12 Q So, you say over a couple million  
 13 dollars. Is that based on historic analysis? How  
 14 did you come to that view?  
 15 A Oh, I went on the township's website  
 16 and reviewed their documents, the documents that  
 17 were available. Some of the documents were not  
 18 completely up-to-date.  
 19 Q So, you looked at documents that were  
 20 available, and it's accurate to say that the budget  
 21 was overstated by a couple million dollars?  
 22 A Unspent by a couple million dollars.  
 23 Q Unspent.  
 24 A Right.  
 25 Q Okay. And that unspent money would

1 be utilized, could be utilized to offset any cost of  
 2 de-annexation if there was de-annexation, correct?  
 3 A Well, there would be two points to  
 4 that. One, if the budget was, you know, much more  
 5 accurate in what was going to be spent, it would be  
 6 allowed to use to lower, you know, the de-annexation  
 7 amount. Second, if the funds available from the  
 8 excess budget could be used as surplus to offset the  
 9 levy also.  
 10 Q Okay. And in terms of the overall  
 11 assessment, you read the testimony about how  
 12 Mr. Ebenau came -- based his first report on  
 13 11.27 percent assessment that was South Seaside's  
 14 portion of the overall assessment in the  
 15 municipality. Did you read that testimony?  
 16 A Yes.  
 17 Q Okay. And it turns out, after my  
 18 cross-examination, I think it came down to 10.66  
 19 percent?  
 20 A Correct.  
 21 Q And that's, actually, similar in  
 22 terms of the assessment numbers that you had going  
 23 back to 2014. I think yours was what?  
 24 A 10.68.  
 25 Q So, it's come down slightly in a few

1 years?  
 2 A Right. Slightly.  
 3 Q Which means that the trend is that  
 4 the assessments are increasing on the mainland,  
 5 correct?  
 6 A Based on those numbers, yes, I agree  
 7 with that.  
 8 Q Now, Mr. Ebenau in his report, he  
 9 relied upon, in his testimony -- and you can, if you  
 10 read it differently than I'm going to state it, you  
 11 can tell me. But he indicated that he did not  
 12 verify the information provided by the department  
 13 heads. Do you recall that testimony?  
 14 A Yes.  
 15 Q And how important is that in the  
 16 context of the report that he gave, as you read it?  
 17 A The content with regards to his  
 18 report or the accuracy of his report?  
 19 Q Both those things. The accuracy?  
 20 A Well, it seems extremely inaccurate  
 21 in that he relied on information handed to him with  
 22 seemingly no backup detail to, you know, indicate  
 23 where these numbers were derived from.  
 24 Q He just assumed that they were  
 25 correct, I believe, is what his testimony was?

1 A Yes.  
 2 Q In the analysis that you did, how  
 3 does that differ from the analysis that you did?  
 4 A Well, my analysis was based on five  
 5 criteria that I used and developed percentages with  
 6 to determine, you know, the cost associated with  
 7 those percentages. For instance, there's --  
 8 Q Let me stop you. Just, why don't you  
 9 take a moment and reeducate us all about that.  
 10 Because, honestly, it's been a couple of years. So,  
 11 tell us what your methodology was. And you can  
 12 expand on that a little bit.  
 13 A Okay. Once again, my methodology was  
 14 to determine factors that could be used to determine  
 15 the cost. And I had five different factors that I  
 16 used. One was -- and I don't know if we need to get  
 17 into all of them. But, you know, that would be up  
 18 to you. One was the number of line items in the tax  
 19 duplicate, which was approximately 1,400 that  
 20 related to South Seaside Park versus 28,000 that  
 21 relates to the entire township.  
 22 Q So, you separated out the line items  
 23 that were specific to South Seaside Park for actual  
 24 expenditures?  
 25 A Right, and then that developed a

1 percentage of 4.6 percent. So, I used the 4.6  
 2 percent, any cost, actual cost that related to the  
 3 tax assessments, for instance, the tax assessor's  
 4 office, the tax collector's office. Because there's  
 5 no possible way you can say there's no cost involved  
 6 with South Seaside Park when they take up four and a  
 7 half percent of the line items. You know, if they  
 8 do appeals, that's a cost. If they pay a tax bill,  
 9 somebody has to be there to collect it. All those  
 10 things are costs that relate to South Seaside Park.  
 11 And I did that, as I said, for five different  
 12 criteria. The streets, the number of people, the  
 13 houses and road improvement. So, those items I was  
 14 able to use to determine what the costs were, based  
 15 on the different budget line items, expended line  
 16 items of the budget. And that was my criteria to  
 17 develop what the costs were.  
 18 Q And with regard to when you factored  
 19 into account the costs that would be saved in the  
 20 event of de-annexation, what were your general  
 21 conclusions? I don't want to go into everything,  
 22 but just give us a synopsis of what your conclusions  
 23 were.  
 24 A Initially, without factoring in,  
 25 which I'm assuming we're going to get talking about

1 later, the police, it was, you know, \$1.6 million  
 2 that related to those criteria that I developed for  
 3 savings.  
 4 Q As opposed to Mr. Ebenau's report of  
 5 what, 162,000 initially?  
 6 A Correct.  
 7 Q And then he corrected that by about a  
 8 half a million because of the debt service, correct?  
 9 A Correct.  
 10 Q And then he made further corrections  
 11 upon my cross-examination?  
 12 A Minor ones, but yes.  
 13 Q So, you're about a million dollars  
 14 apart or so.  
 15 A Million and a half.  
 16 Q Million and a half.  
 17 A Yeah.  
 18 Q Okay. So, go ahead.  
 19 A So, in addition to that, I also  
 20 calculated what the savings would be from the  
 21 reserve for uncollected taxes.  
 22 Q Did Mr. Ebenau do that? He testified  
 23 about that. Did he actually calculate the savings  
 24 for the reserve for uncollected taxes?  
 25 A No.

1 Q Are you certain of that?  
 2 A Yes.  
 3 Q Okay. And so, what did you determine  
 4 the savings for reserve, the reserve for uncollected  
 5 taxes?  
 6 A Just based on his numbers, the  
 7 \$162,000 plus the five, five and a half million --  
 8 no, \$550,000 for debt service.  
 9 Q Per year?  
 10 A Per year, since we're doing one  
 11 calculation. That the reserve would go down by  
 12 \$134,000, which if you base that against this  
 13 162,000, which you said were the cost savings, it's  
 14 82 percent difference.  
 15 Q So --  
 16 A By just leaving that out.  
 17 Q Right. So, for us nonfinancial  
 18 people, okay, and I would include myself in that,  
 19 let me try to unpack that a little bit. So, the  
 20 reserve for uncollected taxes, if I understand it,  
 21 and you can correct me if I'm wrong, is, basically,  
 22 additional money that is budgeted to collect for  
 23 taxes to cover people who don't pay their tax? Or  
 24 why don't you explain it. Let's go there, instead  
 25 of me trying to restate it. Go ahead.

1 A I think you've done a very good job.  
 2 It is a budgeted line item that is used to make sure  
 3 we, or on a cash basis, we collect 100 percent of  
 4 our money, so we can operate the budget. Because  
 5 based on the prior year, if the collection rate was  
 6 70 -- 98 percent, we came up two percent short in  
 7 the cash collections.  
 8 Q Right.  
 9 A Well, if that continued, we'd be in a  
 10 deficit.  
 11 Q Right.  
 12 A So, based on that information, you  
 13 have to budget that, which increases the budget.  
 14 Q So, you increase it by the percentage  
 15 that you need to to cover the uncollected reserve?  
 16 A From the prior year.  
 17 Q The uncollected taxes?  
 18 A Yes.  
 19 Q So, if you didn't collect two percent  
 20 from the prior year, you increase your budget, maybe  
 21 take all your items and then add another  
 22 two percent, something of that nature?  
 23 A Well, that's not exactly true. You  
 24 have to take all of your budget items, less your  
 25 revenue, plus all of the levies of the other three

1 entities that we collect for.  
 2 Q Okay.  
 3 A So, it's not just the  
 4 30 million-dollar budget, it's \$100 million that the  
 5 calculation's based on.  
 6 Q Okay. So, it's based upon the  
 7 regional school tax?  
 8 A District school tax --  
 9 Q District school tax.  
 10 A -- and the county.  
 11 Q And the county?  
 12 A And the municipality.  
 13 Q But the idea is to cover the  
 14 uncollected amount that will exist in every budget,  
 15 there's going to be some taxes not collected,  
 16 correct?  
 17 A Correct. But our obligation to the  
 18 other entities is that we have to pay them  
 19 100 percent.  
 20 Q Right.  
 21 A So, even, even if we didn't -- were  
 22 able to control it, we still have to pay them  
 23 100 percent.  
 24 Q So, Mr. Ebenau did not take that into  
 25 account, and if he had taken it into account using

1 his numbers, you stated that utilizing his  
 2 methodology and his numbers, the amount that would  
 3 be saved in the -- in this reserve would be how  
 4 much?  
 5 A \$134,000.  
 6 Q A hundred -- you'd have to add that  
 7 to the 162?  
 8 A Yes.  
 9 Q Okay. And that's actually 84  
 10 percent?  
 11 A 82 percent.  
 12 Q 82 percent of the 162?  
 13 A Yeah.  
 14 Q That's a pretty big error, is it not,  
 15 in your opinion?  
 16 A In my opinion, yes.  
 17 Q And that's if you utilized his  
 18 methodology?  
 19 A Just his, his -- just his numbers,  
 20 right.  
 21 Q Now, there was a question with regard  
 22 to police and whether or not you had indicated in  
 23 your report or in your testimony that there were 102  
 24 police officers. Can you clarify what your report  
 25 is based on and what that 102 number means?

1 A The 102 is the total amount of  
 2 employees that are budgeted in that line item.  
 3 Q Okay. For the year that you were  
 4 looking at?  
 5 A 2014. And that number doesn't seem  
 6 to have changed based on his, his information.  
 7 Q Okay. And how many police officers  
 8 were there?  
 9 A In my calculation, there was 68. And  
 10 that's, that's the number I used. And I used the  
 11 102 only as a divider of operating expenses. So, I  
 12 wanted to attribute, you know, what operating  
 13 expenses were related to one person out of 102.  
 14 Q So, the operating expenses would  
 15 cover both police officers and non-police officers  
 16 in the department, would it not?  
 17 A Right, there's only one line item for  
 18 other expenses.  
 19 Q Okay. So, was it accurate to use the  
 20 102 number in the calculation that you utilized?  
 21 A Yes, I felt it was, yes.  
 22 Q Okay. And you didn't -- you weren't  
 23 saying that there were a hundred -- even if you said  
 24 in the record that there were 102 police, you didn't  
 25 mean that there were 102 police officers in the

1 terms of the manner in which you've just described  
 2 it?  
 3 A Correct. It was 102 employees based  
 4 on -- in that budget line item, which encompassed  
 5 dispatch and crossing guards and clerks. So, they  
 6 were all --  
 7 Q Class ones and class twos and --  
 8 A They were not even considered in any  
 9 of that calculation.  
 10 Q Okay. All right. Class ones and  
 11 class twos --  
 12 A No.  
 13 Q -- were not considered?  
 14 A No.  
 15 Q Okay. So, reading that testimony of  
 16 the chief, I believe, brought that up in her  
 17 testimony, that does not change your opinion in any  
 18 way, what she said about what you testified to in  
 19 terms of the number?  
 20 A No.  
 21 Q Anything else that you want to  
 22 clarify with regard to that or not?  
 23 A The police as a whole?  
 24 Q Yeah, the police as a whole, why  
 25 don't you tell us about that.

1 A Well --  
 2 Q You saw Mr. Ebenau's report --  
 3 A I did.  
 4 Q -- and how he treated the police,  
 5 right?  
 6 A Correct.  
 7 Q Go ahead.  
 8 A Well, first of all, his, you know,  
 9 calculation on the cost and how many officers are  
 10 involved in a car, was, he used three officers,  
 11 which would account for 24 hours a day. However,  
 12 police don't work seven days a week. They get  
 13 probably a large amount of vacation, sick time,  
 14 and -- and, once again, only work five days a week.  
 15 So, when I did the calculation, I based it on that  
 16 it would take five officers in a car to man a car  
 17 for a year. And, you know, since that's what we're  
 18 basing this on, a year's worth of expenses, number  
 19 one. Number two, when he used an amount of, in  
 20 excess of \$90,000 for salaries, I'm not sure where  
 21 he could have got that. Because I used it based on  
 22 the number of officers that were patrolmen. So, my  
 23 number was only \$77,000. So, there was a \$20,000  
 24 difference between what he thought the salaries of a  
 25 patrolman are and what the actuality really ended up

1 being.  
 2 Q And you were using actual numbers,  
 3 correct?  
 4 A Actual numbers, correct. And second,  
 5 the ratio of the patrolman to a sergeant, is about  
 6 five to one. So, he gave no consideration that a  
 7 sergeant had to be, you know, an accessory, maybe  
 8 that's not a good word talking about the police, but  
 9 a supervisor --  
 10 Q Attached to a certain number of  
 11 officers?  
 12 A -- to five people. Right. So, I  
 13 used that calculation. He did not use any, any  
 14 calculation involved in what the cost benefits were,  
 15 PFRS, social security, health benefits, which are  
 16 substantial.  
 17 Q And all those cost benefits apply to  
 18 every officer, correct?  
 19 A Absolutely.  
 20 Q And some of them apply to other  
 21 employees in the department, correct?  
 22 A Which I in no way calculate or use in  
 23 the, you know, calculation to determine the cost of  
 24 a police car.  
 25 Q So, you were conservative in that

1 regard?  
 2 A Yes. The other thing is that he did  
 3 not attribute any cost to a police car.  
 4 Q The police cars are used in South  
 5 Seaside Park, are they not?  
 6 A I think they drive, probably have to  
 7 drive them over there and park there and drive them  
 8 back. So, three, three cars a day have to move  
 9 between, you know, Berkeley Township and  
 10 South Seaside Park to meet that ratio. So, you  
 11 know, I tried to develop miles per day and then  
 12 miles per year. And then call -- use the IRS 58  
 13 cents per mile calculation, since we were not  
 14 provided with any, you know, material information  
 15 that would allow us to get an exact cost.  
 16 Q Now, you know that we asked for that  
 17 information, you testified to it last time, correct?  
 18 A Yes.  
 19 Q And the list of things that we asked  
 20 for, was with your assistance, I believe, that we  
 21 came up with?  
 22 A Yes.  
 23 Q And, apparently, Mr. Ebenau was privy  
 24 to some of that information. Did you see that in  
 25 his testimony?

1 A I did.  
 2 Q To this day, have you been provided  
 3 with any of that specific police information  
 4 regarding the number of police officers that are  
 5 actually over there, shift information, and other  
 6 things that might be related to cost?  
 7 A No. And the other thing is, you  
 8 know, just, just, I'm sure everybody remembers a  
 9 number, that my calculation, based on the  
 10 information I just provided, was that each car cost  
 11 \$841,000 a year. And two cars is, you know, a  
 12 million, six. So, that's kind of relevant  
 13 information.  
 14 Q So, let's say, what does that cost  
 15 per -- in terms of de-annexation, how does that  
 16 translate in terms of cost savings?  
 17 A Well, the cost savings would be, you  
 18 know, \$840,000 a car. If two cars were used in the  
 19 calculation, which I believe there was testimony  
 20 that stated there were two cars.  
 21 Q Two cars over there frequently.  
 22 A Right. Plus all the other costs, it  
 23 would eliminate any, any increase in the municipal  
 24 levy.  
 25 Q So, assuming that two cars were

1 eliminated from going over to South Seaside Park,  
 2 based on your analysis, there would be no increase  
 3 in the municipal levy, correct?  
 4 A Correct.  
 5 Q So, you would still have those, the  
 6 school tax, right?  
 7 A Yes, the local school tax.  
 8 Q The local school tax, correct. We,  
 9 we had proposed there would be no decrease in the  
 10 local school tax, correct?  
 11 A Correct.  
 12 Q And what would that number be in  
 13 terms of per hundred of assessment to pay for the  
 14 local school tax?  
 15 A It would be .07 --  
 16 Q Okay. So --  
 17 A -- cents.  
 18 Q -- seven cents per hundred?  
 19 A Yeah.  
 20 Q Okay. But if the other expenses are  
 21 eliminated associated with de-annexation, that's the  
 22 only expense that would exist --  
 23 A Correct.  
 24 Q -- right?  
 25 A Yes.

1 Q Now, Mr. Ebenau gave specific  
 2 testimony that, having experience in other  
 3 municipalities that had financial issues, such as  
 4 Paterson and Camden and maybe others as well, that  
 5 he thought that the municipality could recover from  
 6 de-annexation. In one place, he said in five years  
 7 or less. Do you recall reading that testimony?  
 8 A Yes.  
 9 Q And in another place, I believe he  
 10 said within a few years, right?  
 11 A Yes.  
 12 Q And that's using his numbers, not  
 13 your numbers, using his numbers?  
 14 A Correct.  
 15 Q Okay. And his numbers would indicate  
 16 a much greater impact from de-annexation, I think he  
 17 said 12.7 cents per hundred of tax assessment,  
 18 right?  
 19 A Yes.  
 20 Q Do you agree that, with his  
 21 assessment, that within less than five years and  
 22 perhaps in a few years, that the impact of  
 23 de-annexation to the mainlanders, the mainland  
 24 taxpayers, would, essentially, be eliminated?  
 25 A Based on his numbers, they would be

1 eliminated. Based on my numbers, they don't exist,  
 2 but --  
 3 Q There would be no -- essentially,  
 4 very little impact based on your numbers or no  
 5 impact?  
 6 A Right, correct.  
 7 Q Go ahead. What were you going to  
 8 say? You started to say something and I cut you  
 9 off. I apologize.  
 10 A I've already forgot what I was going  
 11 to say.  
 12 Q Okay. So, one of the things that he  
 13 testified to as well is that he had projected for  
 14 budgetary purposes that there would be a \$50 million  
 15 increase over the next five years in ratables. Your  
 16 analysis doesn't even take that into account, does  
 17 it?  
 18 A No.  
 19 Q And if you had, that would even make  
 20 your analysis stronger?  
 21 A Yes.  
 22 Q And do you doubt his projection in  
 23 any way?  
 24 A I don't. I mean, the way he stated  
 25 it in his testimony, was that he was using that

1 \$50 million to calculate how, in budget  
 2 considerations. In other words, if we wanted to  
 3 keep the tax levy the same --  
 4 Q Right.  
 5 A -- which in a lot of places happens,  
 6 and the rate the same, we would be able to increase  
 7 the expenditures and be absorbed by the increase in  
 8 assessments.  
 9 Q There's been some concern, especially  
 10 in the senior communities, about the impact of  
 11 de-annexation and whether or not it's going to  
 12 increase the taxes for people that are on a fixed  
 13 income, living on social security, in a senior  
 14 community, such as, Holiday City or Silver Ridge  
 15 Park or, you know, any number of senior communities  
 16 that do exist in Berkeley Township, so we understand  
 17 that concern. How does -- now, I know your basic  
 18 opinion is that there's going to be very little  
 19 impact or no impact, correct?  
 20 A Correct.  
 21 Q But assuming Mr. Ebenau is right for  
 22 a moment, and there is a limited impact for a few  
 23 years, how is it going to affect seniors who are,  
 24 you know, making, basically, living off their social  
 25 security, maybe a small pension, how is it going to

1 affect them?  
 2 A If they've registered for the tax  
 3 freeze in the State of New Jersey, it won't affect  
 4 them at all.  
 5 Q And what is the income for the tax  
 6 freeze that you're allowed to have and what's the  
 7 threshold for that?  
 8 A For 2017, 87, over \$87,000.  
 9 Q Per household?  
 10 A Yes.  
 11 Q So, that would be more than anybody's  
 12 social security, correct?  
 13 A As far as I know.  
 14 Q Nobody out there is getting 87,000 in  
 15 social security, not even a husband and wife,  
 16 correct?  
 17 A Absolutely not.  
 18 Q Okay. So, if you have a modestly, a  
 19 modest income family in Holiday City, that's making  
 20 less than \$87,000, their taxes can be frozen,  
 21 correct?  
 22 A Yes.  
 23 Q And that means that they have to pay  
 24 the tax but then they get the difference, if  
 25 they're -- in the year in which they apply, the

1 taxes are frozen based upon whatever they are that  
 2 year, correct?  
 3 A Yes.  
 4 Q And then they pay the tax and any  
 5 increases in subsequent years, but then they get a  
 6 check back to cover the difference between what they  
 7 were paying in tax and what the increase is?  
 8 A Correct.  
 9 Q So, essentially, their taxes are  
 10 frozen, right?  
 11 A Yes.  
 12 Q And for a lot of the people in  
 13 Holiday City or in other senior communities, based  
 14 upon what you know of the demographics of  
 15 Berkeley Township, are their taxes going to go up?  
 16 A Not in that case.  
 17 Q And do we have any idea how many  
 18 people would be subject to the tax freeze?  
 19 A I do not.  
 20 Q Okay. But the tax office would have  
 21 that information, would they not?  
 22 A Yes.  
 23 Q Talk to us a moment about state aid.  
 24 I know that you had talked about state aid for the  
 25 school system previously. And had indicated, to my

1 knowledge, that this board or the town has the  
 2 ability, so the municipality and/or the board has  
 3 the ability to obtain a state aid calculation; is  
 4 that correct? Or maybe you can correct me on that.  
 5 In the event of de-annexation.  
 6 A Well, prior to de-annexation, if you  
 7 were to supply the Department of Education with  
 8 information, they would have the ability to  
 9 calculate this. The formula is very complicated,  
 10 and goes across demographics, salaries, students.  
 11 All, all different things would be factored into  
 12 that calculation. You know, based on the fact that  
 13 South Seaside Park might be a little more affluent,  
 14 especially in the average assessment value.  
 15 Q Well, the average assessment, I  
 16 believe, it was 486,000 or something like that.  
 17 A Okay.  
 18 Q As compared with the mainland which  
 19 was much less. I mean, the average senior  
 20 assessment, I believe was, and I may be a little bit  
 21 off, was -- I think the average home was, in  
 22 Mr. Ebenau's report, was just under 200,000, I  
 23 believe it was 199,000 --  
 24 A 500.  
 25 Q -- 500, and the average senior home



1 was around 127 or 128,000. So, based upon those  
2 relative numbers, South Seaside Park being in the  
3 high 400,000's and the average home in the mainland  
4 being around 200,000, the average home in the senior  
5 communities, none of which exist as communities,  
6 although there's a lot of seniors in South Seaside  
7 Park, being in the 127 to 128,000 range, how does  
8 the school aid -- how would the school aid be  
9 applied, given those relative numbers in assessment?

10 A Well, based on a conversation I had  
11 with a business administrator in Egg Harbor  
12 Township, she indicated that those different factors  
13 would all come into play, and her feeling was that  
14 federal --

15 MR. MCGUCKIN: Hold on one second.  
16 Can we at least identify the person --

17 MR. MICHELINI: Sure.

18 MR. MCGUCKIN: -- who's giving this  
19 hearsay testimony through your expert?

20 Q Who did you talk to?

21 A Yes. Hang on. Her name is Shondra.  
22 She's the business administrator for Egg Harbor  
23 Township.

24 MR. MCGUCKIN: School district or the  
25 township?

1 THE WITNESS: School -- I'm sorry.  
2 The school district.

3 MR. MCGUCKIN: Egg Harbor Township  
4 School District?

5 THE WITNESS: School district, yes.

6 MR. MICHELINI: And is that --

7 MR. MCGUCKIN: Do you know her last  
8 name?

9 THE WITNESS: I do, if I can find it.

10 MR. MICHELINI: Take your time.

11 THE WITNESS: It's Shondra Anaya,  
12 A-n-a-y-a.

13 Q As a financial expert in this matter,  
14 would it be part of your duties to talk to people in  
15 education to determine whether or not -- as an  
16 expert, would it be part of your duties to try to  
17 find out about this school aid issue, to talk to  
18 people who are in a position to know, such as an  
19 administrator, business administrator in a school  
20 district?

21 A Well, certainly, in light of the fact  
22 that it was brought up a number of times in  
23 testimony, yes.

24 Q Okay. So, you investigated it?

25 A Yes.

1 Q And what did you find out from  
2 speaking to Shondra?

3 A Her feeling was that because of the  
4 change in the, what I described to her, the  
5 valuations and the assessments, that she thought  
6 there would be federal stabilization aid that might  
7 be able to go to the school.

8 Q Why is that? Based upon what  
9 factors?

10 A All those numerous factors,  
11 assessments, demographics, population, student  
12 count. Although the student count in this case is  
13 probably immaterial.

14 Q The assessments, obviously, would be  
15 a big change in terms of the average assessment?

16 A Yes.

17 Q Because South Seaside Park's is  
18 higher. And, actually, I said it was 486. It's  
19 actually, looking at Mr. Ebenau's report, his first  
20 report I don't think it changes, 408,000. The  
21 township generally was 199,5 for the average home,  
22 and senior communities was 127,000. So, I just want  
23 to correct my own reference to the value in  
24 South Seaside Park.

25 So, it was -- she indicated to you that she

1 believed that state aid would be available?

2 A Federal aid --

3 Q Or federal aid?

4 A -- under the term of stabilization.

5 Q Okay. But that is still something  
6 that could be determined in some respect by the  
7 municipality, correct?

8 A I believe if they were to ask the  
9 Department of Education, they should be able to get  
10 better information than this.

11 Q And you can't do that as an expert  
12 for the petitioners in this case, correct?

13 A Department of Education would not  
14 give me that information.

15 Q You tried?

16 A I did.

17 Q So, assume for a minute that  
18 Mr. Ebenau is correct and there's going to be some  
19 kind of increase in taxes. Historically, have you  
20 looked at what the levies have been and whether or  
21 not there have been increases, which would be  
22 similar to that which Mr. Ebenau thinks is going to  
23 happen, in the event of de-annexation?

24 A Yes.

25 MR. MICHELINI: Can you pull that

1 information out. We'll have it marked.  
 2 (The Schedule was marked as A-95 for  
 3 identification.)  
 4 Q I'm going to show you what's been  
 5 marked A-95. Can you explain to us what A-95 is?  
 6 A This is a schedule that goes from the  
 7 year 2010 to 2018.  
 8 Q What is it?  
 9 A That's what I'm going to tell you.  
 10 Q Okay. Sorry.  
 11 A It represents the total budgets, the  
 12 changes in dollars in the total budgets, changes in  
 13 percent in the total budget, the tax levies from  
 14 2010 to 2018, and those changes and percentage  
 15 changes.  
 16 Q Okay. So, in the event of  
 17 de-annexation, what is the percentage change, if you  
 18 know, that Mr. Ebenau would think would happen based  
 19 on his numbers? Do you know what that is?  
 20 A Might want to restate that. I'm not  
 21 sure where you're going.  
 22 Q Okay. Well, I'm trying to apply  
 23 Mr. Ebenau's numbers to this, what you have in front  
 24 of you.  
 25 A Well, for an example, the levy for

1 2018 went up \$1.588 million.  
 2 Q Okay.  
 3 A Which is approximately half of what  
 4 the associated 10.66 percent is to South Seaside  
 5 Park.  
 6 Q Okay. So, that was for one year that  
 7 the -- in a regular year, without de-annexation, the  
 8 levy went up --  
 9 A One and a half million dollars.  
 10 Q -- one and a half millions dollars?  
 11 Okay. Can you tell us what it is for the  
 12 other years? And that is the way to relate it.  
 13 Thank you.  
 14 A There seems to be a slight pattern in  
 15 the way that the levies are increased. In 2017, it  
 16 went down, \$47,000. And, in 2016, it went up a  
 17 million dollars. In 2015, it went up 54,000. In  
 18 2014, it went up 2.1 million. And there's increases  
 19 each year other than -- and I certainly wouldn't  
 20 want to speculate that they were in certain election  
 21 years.  
 22 Q Okay. Well, we don't do that then.  
 23 A Okay.  
 24 Q What is the point of your bringing  
 25 out that information before this board?

1 A That the township is not adverse to  
 2 raising the levy.  
 3 Q Okay. In the event of de-annexation,  
 4 the levy would be raised, correct?  
 5 A It could be, based on the CFO's  
 6 report.  
 7 Q Based upon Mr. Ebenau's report --  
 8 A Correct.  
 9 Q -- it could be raised? And if it  
 10 were raised based upon Mr. Ebenau's report, that  
 11 would be consistent with what has been done  
 12 historically; would that be accurate to say?  
 13 A Yes.  
 14 MR. MICHELINI: Can we have this  
 15 marked in evidence. There would not be any  
 16 objection, I don't think, Mr. McGuckin. It was  
 17 marked for ID. You can mark that in evidence.  
 18 (The Schedule was marked as A-95 in  
 19 evidence.)  
 20 Q Anything else you want to say about  
 21 that exhibit?  
 22 A No.  
 23 Q Now, you mentioned, you mentioned a  
 24 little bit earlier something about the bonds or  
 25 ordinances that you reviewed. Did you review, since

1 your last testimony here, did you review any  
 2 additional capital bond ordinances?  
 3 A Yes, the last four or five ordinances  
 4 that were, you know, adopted by the governing body.  
 5 Q And would that be over a period of  
 6 years, do you know?  
 7 A Approximately three years.  
 8 Q Okay. And what did you find by  
 9 reviewing capital bond ordinances, if anything? I  
 10 don't know if it matters.  
 11 A Well, my intent, upon reviewing the  
 12 ordinances, was specifically to look to see what  
 13 roadwork was going to be accomplished in  
 14 South Seaside Park.  
 15 Q And for, let's say, the last three  
 16 years, 2016, '17 and '18, did you find anything  
 17 specific in the ordinances? I mean, the ordinances,  
 18 capital bond ordinance, cover all kinds of things,  
 19 right?  
 20 A Well, once again, I focused on the  
 21 roads.  
 22 Q Road improvements in South Seaside  
 23 Park?  
 24 A Right. The ordinances range from  
 25 seven and a half million dollars, eight and a half

1 million dollars, in that range each year, which  
2 seems to be a pattern. And even in the past, it  
3 seemed to be that would be their pattern. But, as I  
4 say, their ordinances are very specific as to what  
5 roads they intend to repair.

6 Q And from your review, are there any  
7 roads mentioned in the last three years which would  
8 indicate repair of roads in South Seaside Park?

9 A No.

10 Q Now, the -- I may have asked you  
11 this. Mr. Ebenau never asked you for anything in  
12 terms of what you did in your report, correct?

13 A Correct.

14 Q He never asked you for any  
15 documentation, correct?

16 A Correct.

17 Q He never called to chat?

18 A No.

19 Q He never called to discuss your --  
20 his findings?

21 A No.

22 Q Or your findings, rather?

23 A No.

24 Q Or his findings?

25 A No.

1 Q You were willing to do that, were you  
2 not?

3 A Yes.

4 Q I think you made that offer and  
5 proposal last time you testified --

6 A Yes.

7 Q -- correct? And no one took you up  
8 on that?

9 A Correct.

10 Q But you did actually talk to  
11 Mr. Ebenau when you were doing your report, correct?

12 A I talked to him very early on in the  
13 process and asked if he would send me a few  
14 documents, which he was very happy to do. Some of  
15 which he asked me, I guess because of his position,  
16 to OPRA the information, which we did.

17 Q But he was useful in that regard?

18 A Absolutely.

19 Q Are there specific advantages to  
20 Seaside Park, not South Seaside Park, Seaside Park,  
21 to de -- for de-annexation?

22 A Yes.

23 Q What are they?

24 A Well, I think in my report, I  
25 indicated that with the -- South Seaside Park

1 merging with Seaside Park, they would get a  
2 ten percent decrease overall on their taxes.

3 Q And that would be the same today as  
4 it was when you originally testified three years  
5 ago, correct? To the best of your knowledge?

6 A Well, once again, I'd have to look at  
7 how their ratables, assessments and levies took  
8 place. But, you know, based on the information that  
9 was in the CFO's report and the slight changes that  
10 occurred, would have to be very, you know, small.

11 Q Anything else that you want to say in  
12 rebuttal about the CFO's report, or have you covered  
13 everything, as far as you know? And you can take a  
14 moment and look at notes, if you like, and see if  
15 there's anything else that you would say in rebuttal  
16 of his report. And then I'll ask you about  
17 Mr. Camera's report.

18 A No, I think we've covered pretty much  
19 all those areas.

20 Q Okay. Now, you also indicated  
21 earlier that you read the administrator's report,  
22 right?

23 A Correct.

24 Q And that also commented on financial  
25 matters, did it not?

1 A Correct.

2 Q And what is your response, generally,  
3 to his report? Insofar as the financial matters,  
4 I'm not asking about anything else.

5 A Well, the report presented no numbers  
6 that could be verified. There was no documentation  
7 as to any of the conclusions. I found the report to  
8 be, you know, not in complete agreement with the  
9 CFO's report, because numbers that the CFO said were  
10 savings were never indicated in the administrator's  
11 report.

12 Additionally, his conclusion was that he  
13 relied specifically on the CFO's report to say that  
14 those numbers were much better, and we've already  
15 seen that quite a few of those numbers were  
16 completely inaccurate.

17 Q And certainly, you follow the  
18 cross-examination of the testimony, Mr. Ebenau had a  
19 initial report which showed that South Seaside Park  
20 was 11.27 percent of the overall assessment of the  
21 municipality, and I cross-examined him probably for  
22 the better part of at least one meeting to  
23 demonstrate that it was 10.66 percent. Did you  
24 agree with that?

25 A Absolutely.

1 Q And does that give you any pause as  
2 to the reliability of his report when there's such  
3 an error of that nature?

4 A It certainly did. And, you know,  
5 some of the other information, for instance, the  
6 public works amounts that he used in the report, had  
7 no backup information attached to them. They were  
8 interesting, to say the least, in what they  
9 represented. For instance, one of the numbers was  
10 fuel cost of \$503. Okay. Where did that come from?  
11 The tipping fees, I think he reports that they're  
12 somewhere around \$39,000. If you take the  
13 percentage of residents in South Seaside Park and do  
14 that calculation, comes up just under \$90,000.

15 The administrator indicated that that number  
16 was insignificant and, you know, the difference,  
17 \$50,000, that's a third of 162,000. So, might be  
18 insignificant. But it's a relevant number based on  
19 his report.

20 Q Right. And based on his report it  
21 would make his cost savings number of \$162,000,  
22 about 30 percent or so off?

23 A Right.

24 Q And that's without taking into  
25 account the reserve for uncollected taxes, which

1 represents 82 percent of that 162, and without  
2 verifying all the numbers --

3 A Right.

4 Q -- for the department heads, correct?

5 A Right. And also, I just, the other  
6 thing -- and I'm glad you mentioned, did I think of  
7 anything else -- is the way that he calculated what  
8 the debt would be for South Seaside Park upon  
9 de-annexation. And he had a number of about five  
10 and a half -- \$550 million in annual fees that we  
11 have to pay. And he concluded that he was basing  
12 that on amounts beyond, beyond bonded debt, for  
13 instance, amount, you know, that you could debt --

14 Q Okay.

15 A -- on the ordinance. But that  
16 doesn't indicate that there is going to be debt  
17 issued. You can cancel the ordinance and then the  
18 debt would go away. So, that could be significant.

19 Q Okay. Just getting back to  
20 Mr. Camera for a moment. In fairness to Mr. Camera,  
21 he's not a financial expert, so we'll leave him  
22 alone at this point. And he admitted that. You  
23 read that, correct?

24 A I did.

25 Q Did you have an opportunity to read

1 Judge Addison's decision from 35 years ago or  
2 whatever it is at this point?

3 A I did.

4 Q Okay. And was there any discussion  
5 of finances in that report?

6 A There was some discussion about  
7 the --

8 Q Or that decision? I'm sorry, I said  
9 report. Go ahead. There was some discussion about?

10 A The finances and how that, in that  
11 judge's opinion, they would be nullified in less  
12 than three years, based on the --

13 MR. MCGUCKIN: All right. I'm going  
14 to stop you for one second. We went round and round  
15 on this two, three years ago about Judge Addison's  
16 opinion and its relevance to this proceeding.

17 MR. MICHELINI: I think it's  
18 relevant.

19 MR. MCGUCKIN: And I know you think  
20 it's relevant. I think you thought that three years  
21 ago. I think the board concluded that it was not,  
22 because the statute is somewhat different and the  
23 law is different, and the facts are different. And  
24 to -- it appears that it's being used to argue that  
25 Judge Addison's decision is somehow evidential in

1 this proceeding as it should relate to this petition  
2 and its de-annexation. And the testimony now is --  
3 I don't recall this being any different than what  
4 was tried to be brought in three years ago. Am I  
5 incorrect in that?

6 MR. MICHELINI: Well, my position is  
7 that it is relevant, because it's the closest thing  
8 that we have. The only other cases that we have are  
9 from other municipalities. The only -- the case --  
10 there are several reported cases. They're from  
11 other municipalities. If we're going to look to  
12 those cases for guidance, why wouldn't we look to  
13 the case that was decided right here, where several  
14 of the issues are identical. Some of them -- the  
15 only thing that's really different is, the burden  
16 has changed under the statute. The burden used to  
17 be on the municipality, the burden is now on us to  
18 show that there isn't any significant detriment to  
19 the municipality and that the petitioners will  
20 benefit. That burden used to be on the  
21 municipality. But, otherwise, it's almost an  
22 identical situation. It's the same people, the same  
23 area of land, seeking de-annexation, with very  
24 similar arguments.

25 MR. MCGUCKIN: I just want to be

1 clear. We went through this before. And I believe  
2 the board said no, it's not relevant and it  
3 shouldn't be presented.

4 MR. MICHELINI: Okay.

5 MR. MCGUCKIN: Is that the purpose of  
6 the testimony? Is there something different than  
7 what we talked about previously?

8 MR. MICHELINI: Honestly, I don't  
9 remember what we talked about previously. This  
10 hearing has been going on for three years. My point  
11 in having Mr. Moore speak about it is to show what  
12 Judge Addison -- to bring out what Judge Addison  
13 decided and what the impact --

14 MR. MCGUCKIN: That's an argument --

15 MR. MICHELINI: -- of the taxes would  
16 be. And how that relates -- what the impact of  
17 de-annexation would be, not the tax. The impact of  
18 de-annexation upon the municipality in terms of  
19 finances. And if that was 35 years ago, it had a  
20 certain impact. And if it's similar to today, I  
21 think this board could look at that as relevant and  
22 something to be considered. But if the board  
23 doesn't want to hear it, that's up to the board. It  
24 would be over my objection.

25 MR. MCGUCKIN: It's up to the board.

1 I would just indicate that we went through this two  
2 and a half, three years ago. And the board at that  
3 time concluded that it was not relevant. Number  
4 one, it was 30 some years ago. Number two, the  
5 statute has been amended. And number three, in this  
6 case -- in that -- before you were trying to get it  
7 through lay witnesses, now you're trying to bring it  
8 through a financial expert. I just --

9 MR. MICHELINI: To testify  
10 specifically about the financial aspects of that  
11 decision. Nothing else.

12 MR. MCGUCKIN: Of the case from 35  
13 years ago, with different finances, different facts,  
14 than this one. I don't see the benefit of it or the  
15 fact that it would not be prejudicial, so -- but,  
16 again, it's up to the board, not me.

17 MR. WINWARD: Do we have any thoughts  
18 or comments from anybody on the board? Go ahead,  
19 Nick.

20 MR. MACKRES: I think, looking at  
21 financial numbers from three to four decades ago, I  
22 mean, pension payments were different, health care  
23 was different, population density was different. I  
24 mean, I'm sure zoning and codes was different.

25 MR. MCGUCKIN: School funding was

1 different.

2 MR. MACKRES: Yeah. A lot of  
3 information was different. So, compare the two from  
4 four decades ago, I mean --

5 MR. MICHELINI: That's not  
6 specifically what I'm comparing, but go ahead.

7 MR. MACKRES: But, I mean, you're  
8 bringing it to a financial expert and asking for his  
9 opinion on those matters. And, I mean, I can tell  
10 you the stories I remember as a kid, and I'm 42, so,  
11 these towns have grown dramatically. To talk about  
12 the demographic differences, it's apples to oranges.  
13 So I'm a no for that. Thank you.

14 MR. BACCHIONE: The decision of this  
15 planning board is going to be based on the testimony  
16 that you provided regarding this application for  
17 this de-annexation. So, I agree with Mr. McGuckin  
18 that I don't see a relevance to bringing up a  
19 decision over 35 years ago. That's my opinion on  
20 that.

21 MR. BELL: I concur.

22 MR. WINWARD: I kind of feel like,  
23 too, it's a whole different world now. You know,  
24 just things have changed so much. It's really --  
25 and we're not going to be asked to vote on and

1 consider a decision from 35 years ago. We got to  
2 base it on the numbers, the facts, the testimony  
3 from today, last two, three years, you know,  
4 relevant testimony. So, I kind of think we're all  
5 in agreement. And, naturally, our professional, we  
6 have to give a high esteem to his opinion too  
7 because that's what --

8 MR. MICHELINI: Sure.

9 MR. WINWARD: -- he has -- does for a  
10 living and is a subject matter expert. So, I think  
11 I concur with his decision.

12 MR. MICHELINI: Just in --

13 MR. WINWARD: Seems everybody on the  
14 board kind of feels that way, that 35 years ago is  
15 not relevant to now.

16 MR. MICHELINI: And just, for the  
17 record, I'm just going to state my position, then  
18 we'll move on.

19 My position is that that decision can  
20 provide guidance. It's not necessarily binding in  
21 any respect. But it certainly can provide guidance,  
22 because the parallels between that decision of 35  
23 years ago and today are closer than any other  
24 de-annexation decision that exists out there. And  
25 when this matter is looked at, the case law's going

1 to be looked at in terms of all the other decisions  
 2 that have been made. There aren't too many.  
 3 There's only a few. Okay. But I'm sure that Mr.  
 4 McGuckin will happily argue those other cases when  
 5 we get -- if we, if we get to court, he will be  
 6 arguing those other cases. I think it makes sense  
 7 for this board to be guided by information that's  
 8 available regarding a different case involving the  
 9 same exact piece of land. And they -- you folks are  
 10 intelligent enough to figure out what's different.  
 11 But the board has ruled. I understand it. I  
 12 respect it. I think it provides tremendous  
 13 guidance. And I think it's a mistake. And it's  
 14 over my objection. Thank you.

15 MR. WINWARD: You're welcome.

16 BY MR. MICHELINI:

17 Q Okay. Mr. Moore, unless there's  
 18 something else that you would like to bring to the  
 19 attention of this board, we'll wrap up. So, is  
 20 there anything else that you want to say?

21 A The only thing that I'd like to say,  
 22 and I've seen this in numerous testimonies and in  
 23 the CFO's report, his indication that he feels as  
 24 though the debt of the schools goes to the  
 25 petitioner. That, of course, is not in any way

1 true. The debt of the school stays with the school.  
 2 And in the case of the regional school, the debt's  
 3 already built into their levy. So we understand  
 4 that.

5 In the case of the local district school, why  
 6 would the petitioner, in any way, have to be  
 7 obligated to their debt. They wouldn't be. If they  
 8 were, wouldn't that debt calculation come off the  
 9 levy? So, it's a moot point. I know that's been  
 10 discussed numerous times and I just wanted to say  
 11 something.

12 Q And if they were to get the debt, it  
 13 would come off the levy so it would save the town?

14 A It would be a moot point.

15 Q Okay. It would be a moot point. And  
 16 an argument could be made that if they're to get the  
 17 debt, then they should get a percentage of the  
 18 assets as well, correct?

19 A Which is never going to happen.

20 MR. MICHELINI: Right. Thank you.  
 21 Okay. That's it for Mr. Moore. Any questions?

22 MR. MCGUCKIN: I have a few. I'm  
 23 sure -- I don't know if, Stu, do you want to go or  
 24 do you want me to go?

25 MR. WISER: I can go.

1 The first question I have, at last  
 2 month's hearing, a certain member of the public  
 3 talked about the senior tax freeze. He apparently  
 4 was subject to the senior freeze. There was an  
 5 issue with his -- he raised his house as a result of  
 6 Sandy, and that changed his assessment and changed  
 7 his -- I don't know whether it changed his status.  
 8 I don't know that that's the correct term, but it  
 9 changed the amount he had to pay. He had to pay  
 10 more than he was --

11 MR. MICHELINI: Assessment.

12 MR. WISER: -- under the senior  
 13 freeze.

14 He asked whether any tax changes, any  
 15 tax increases that might result from de-annexation  
 16 would have a similar impact on his taxes. And, you  
 17 know, he asked it. I don't think he expected an  
 18 answer. I was wondering if you had an answer.

19 THE WITNESS: I don't, but I did read  
 20 that. And that same thought crossed my mind when he  
 21 was talking about an added assessment, because  
 22 that's going to change his tax base, which I agree  
 23 with. I mean, certainly, this de-annexation law  
 24 hasn't been tested as to what would happen in that  
 25 case. So, I mean, are the assessments of

1 South Seaside Park following them to, let's say,  
 2 Seaside Park, and nothing happens, or is there an  
 3 equalization that's going to take place because  
 4 their assessments are at 92 and ours are at 97 and a  
 5 half? I can't answer that. But, I mean, I do  
 6 believe that's a fair question.

7 MR. WISER: So, you don't know. I  
 8 mean, we don't know.

9 THE WITNESS: Took a long time for me  
 10 to say I don't know.

11 MR. WISER: Okay. Fair enough.

12 I recall in your first round of  
 13 testimony, you had made some assumptions about  
 14 layoffs for the police department.

15 THE WITNESS: Go ahead.

16 MR. WISER: You're --

17 THE WITNESS: Shaking my head.

18 MR. WISER: -- opening your mouth to  
 19 talk and nothing's coming out.

20 THE WITNESS: Well, I wanted you to  
 21 finish your question.

22 MR. WISER: Well, we've had a number  
 23 of the senior staff in the administration say there  
 24 would be no layoffs should de-annexation occur. We  
 25 had the administrator say the same thing. And I'm

1 just wondering, have you read that?  
 2 THE WITNESS: I did.  
 3 MR. WISER: Did you read those  
 4 transcripts?  
 5 THE WITNESS: Yes, I did.  
 6 MR. WISER: Okay. Does that change  
 7 your opinion at all?  
 8 THE WITNESS: Not at all. And the  
 9 reason I say that is, number one, in my original  
 10 report, I never talked about layoffs. Because in  
 11 the original report I did, there was not a factor  
 12 that related to a specific police car. That --  
 13 because I did -- I was under the impression there  
 14 were no police in South Seaside Park. And it was  
 15 brought up later that there were police cars over  
 16 there on a full-time basis. So, in the initial  
 17 report, when I did the calculation, I said, based on  
 18 the number of people, here's what the cost related  
 19 to the total expenditures would be. And let's say  
 20 the number was \$270,000. And don't quote me on  
 21 that. Okay. And how did I relate to that layoffs.  
 22 I did not relate it to layoffs. I said, if we were  
 23 to lower the overtime by that amount, because,  
 24 obviously, if they're patrolling and doing less in  
 25 an area, maybe the overtime would go down. So, I

1 never said layoffs. I said, if we could lower the  
 2 overtime, because we're not providing any -- any  
 3 services to South Seaside Park, would that be a  
 4 savings. That's what I said. And in every case,  
 5 every case, of all the expenditures I did, that was  
 6 my indication.  
 7 MR. WISER: Okay. But in your  
 8 supplemental report, you spoke about removing one  
 9 car, two cars and three cars from -- or maybe it was  
 10 just one, two -- but removing cars from  
 11 South Seaside Park?  
 12 THE WITNESS: Absolutely. And then  
 13 that is true. Once I did the supplemental report,  
 14 based on the information that there was at least  
 15 one, probably two cars there, then I absolutely  
 16 agree with you. I said, there's -- those are the  
 17 costs associated with that. And they have the  
 18 potential to lay off that many people.  
 19 Now, I also read the administrator's  
 20 indications. And I also read the CFO's indication  
 21 that they were going to make the decision as to who  
 22 gets laid off. I also saw in the cross-examination,  
 23 Mr. Micheline was able to elicit information that  
 24 said, that's not your prerogative, that's the  
 25 prerogative of the elected officials. If they want

1 to pass those tax increases onto the people, that's  
 2 their decision. And maybe they will, based on, you  
 3 know, their levy attitude.  
 4 MR. WISER: So, your first report  
 5 assumed no layoffs?  
 6 THE WITNESS: Correct.  
 7 MR. WISER: Just cut back in  
 8 overtime, that kind of thing?  
 9 THE WITNESS: Yes.  
 10 MR. WISER: Your second report  
 11 assumed layoffs?  
 12 THE WITNESS: Correct.  
 13 MR. WISER: Which one are we to rely  
 14 on in terms of the numbers to do an analysis?  
 15 THE WITNESS: Second report that has  
 16 two police cars. Because now there's testimony  
 17 saying, there was two police cars. And I, as I  
 18 indicated, when I first did this, my indication to  
 19 me was, they did not have a full-time presence  
 20 there. That was what was told to me when I did the  
 21 report.  
 22 Subsequent to that, that's why  
 23 there's two subsequent reports, that's the reason.  
 24 So, the one we rely on is, in my opinion, the second  
 25 supplement it says there's two police cars.

1 MR. WISER: Okay.  
 2 MR. MICHELINI: Can I follow up with  
 3 a question on that, if that's okay, and then you can  
 4 go back.  
 5 FURTHER EXAMINATION BY MR. MICHELINI:  
 6 Q Where did you -- did you read in the  
 7 record anywhere that there are two police cars?  
 8 A Yes.  
 9 Q Okay. And do you remember where you  
 10 saw that, if you know?  
 11 A Certain residents testified to that.  
 12 And I believe also somebody on the governing body  
 13 indicated that there were two full-time police cars  
 14 there.  
 15 Q The only person on the governing body  
 16 here is Mr. Bacchione.  
 17 A That's whose name I saw. I'm sorry.  
 18 I did not mis -- didn't want to mispronounce your  
 19 name.  
 20 Q All right. Any -- okay. So, you saw  
 21 that in the record as well?  
 22 A I did, yes.  
 23 MR. WISER: Okay. So, use the second  
 24 report, that's what you're telling us?  
 25 THE WITNESS: Supplemental report.

1 MR. WISER: Thank you. I --  
 2 THE WITNESS: That's okay.  
 3 MR. WISER: Your conversation about  
 4 state aid and then federal aid. You spoke to the  
 5 lady at the Egg Harbor Township Board of Education,  
 6 their business administrator?  
 7 THE WITNESS: Yes.  
 8 MR. WISER: How much of the  
 9 particulars of the information that would relate to  
 10 this Board of Education, the Berkeley Board of  
 11 Education, did you relay to her in order for her to  
 12 make a decision?  
 13 THE WITNESS: Okay. You know, I  
 14 asked -- here's what I asked her. I said, what are  
 15 the criteria, if you know, to determine how state  
 16 aid is calculated, or any aid that the school might  
 17 get? She went down the list, demographics, numbers  
 18 of students, population, income levels, those  
 19 things. I said okay. If, in this situation, the  
 20 assessments were to go down, do you believe there  
 21 could be a chance to get additional federal  
 22 stabilization aid? And that's what she indicated.  
 23 She did not say state aid.  
 24 MR. WISER: Okay. Is -- this is the  
 25 first time that I think we're hearing about federal

1 stabilization aid. What is that?  
 2 THE WITNESS: That's money that you  
 3 get from the federal government to try to equalize,  
 4 you know, school systems so they have funds. It's  
 5 the same as state aid, but it's from the federal  
 6 government.  
 7 MR. WISER: And are there towns in  
 8 New Jersey who get that?  
 9 THE WITNESS: Yeah.  
 10 MR. WISER: Which ones? Can you tell  
 11 us a couple?  
 12 THE WITNESS: All of them.  
 13 MR. WISER: All of them?  
 14 THE WITNESS: Yeah.  
 15 MR. WISER: Is there -- other than  
 16 the formula that she alluded to, that you said she  
 17 alluded to, is there a formula as to how much a town  
 18 gets based on its characteristics?  
 19 THE WITNESS: I believe, yes. But,  
 20 once again, that formula is very complicated. I  
 21 think I testified before, and in my report states  
 22 that it hasn't been followed specifically for a  
 23 number of years.  
 24 MR. WISER: Well, that was state aid,  
 25 not federal aid?

1 THE WITNESS: Any aid.  
 2 MR. WISER: Well, no, this is the  
 3 first time that federal aid is being discussed. So,  
 4 anything that we would have talked about would have  
 5 been state aid?  
 6 THE WITNESS: Okay. But I was  
 7 talking about all aid. Aid's aid.  
 8 MR. WISER: So, when you were talking  
 9 about all aid and we had this discussion about the  
 10 formula not being followed and there really being no  
 11 way to tell year to year how much money is going to  
 12 be allocated to a particular district, that would  
 13 then apply to the federal aid as well as the state  
 14 aid?  
 15 THE WITNESS: I agree.  
 16 MR. WISER: So, there's really no way  
 17 to know?  
 18 THE WITNESS: I agree.  
 19 MR. WISER: Okay.  
 20 THE WITNESS: Yeah. And I tried to  
 21 make that point clear. And, you know, in all of the  
 22 presentations, we're not showing any state aid  
 23 increase, reduction. You know, all of the  
 24 calculations that we present, and even the CFO's  
 25 doing the same thing, we can't determine that. So,

1 no one's changing that. I was just voicing an  
 2 opinion if we could get information, then it's  
 3 possible that there could be a savings. That's all.  
 4 MR. WISER: Maybe, kind of -- okay.  
 5 I get you.  
 6 You had, with respect to the bond  
 7 ordinances, and please correct me if I'm wrong, you  
 8 had said that the bond ordinances were very specific  
 9 as to what roads were going to be addressed, and so,  
 10 from that, you could tell that there were no line  
 11 items applicable to South Seaside Park?  
 12 THE WITNESS: In the recent ones?  
 13 MR. WISER: Yes.  
 14 THE WITNESS: Yeah, in my report, I  
 15 mean, I listed bond ordinances going back probably  
 16 five or six years in there. And in there indicated  
 17 South Seaside Park roads. So, if -- and I am --  
 18 obviously, no one has this report, which I don't  
 19 know why you wouldn't keep it near you at all times.  
 20 But in here --  
 21 MR. WISER: I don't want to fall  
 22 sleep when I'm driving.  
 23 THE WITNESS: Sorry. Would I be  
 24 allowed to just --  
 25 MR. WISER: Well, no. It's in



1 evidence, and I remember it in broad strokes. I  
 2 guess my question is, and maybe I'm remembering it  
 3 incorrectly, so please refresh my memory --  
 4 THE WITNESS: Right.  
 5 MR. WISER: -- if I'm wrong. My  
 6 recollection is, when you first presented that, you  
 7 said you couldn't -- could not determine the amount  
 8 of funds spent in South Seaside Park because it was  
 9 not that specific.  
 10 THE WITNESS: But, no, I couldn't  
 11 determine the funds but I could identify that roads  
 12 were listed in there. The problem is, in bond  
 13 ordinance -- so, in the bond ordinance, we have 15  
 14 different categories that they're going to spend  
 15 money on, of which they're fairly specific. Okay.  
 16 And as honing in on the roads section, it lists the  
 17 number of roads and what their names are. So that,  
 18 when I did this, for instance, in 2010, there was  
 19 \$1.4 million for roads. And they listed some roads,  
 20 21st Avenue from Bay, Bayview to Ocean, and Surf  
 21 Avenue from Bayview to Central. I never was able to  
 22 obtain information that said, of the \$1.4 million,  
 23 did it all relate to that or not? I mean, the  
 24 administrator's here. I mean, he might have some  
 25 idea. But I would say no. I mean, I've done enough

1 of these to understand that.  
 2 MR. WISER: And I guess my question,  
 3 with all of that, I understand exactly what you  
 4 said, is, is the way that the current bond  
 5 ordinances are crafted, the same or different than  
 6 the older ones?  
 7 THE WITNESS: Same way.  
 8 MR. WISER: Okay. That's all I was  
 9 trying to get.  
 10 THE WITNESS: Okay. I'm sorry.  
 11 MR. WISER: Okay. No problem.  
 12 Mr. Chairman, that's all I really  
 13 have.  
 14 MR. MCGUCKIN: I have a couple.  
 15 MR. WINNWARD: Yes, please proceed.  
 16 EXAMINATION BY MR. MCGUCKIN:  
 17 Q You were talking about the federal  
 18 stabilization aid. I wrote it down. You said it  
 19 might be -- according to you, she indicated to you  
 20 it might be able to go to Berkeley, is that what  
 21 your testimony was?  
 22 A Yes.  
 23 Q Is that what she said?  
 24 A Yes.  
 25 Q So, you don't really know if that

1 would happen?  
 2 A No.  
 3 Q And she doesn't know if that would  
 4 happen?  
 5 A No.  
 6 Q Okay. Did you talk to any other  
 7 school administrators about this?  
 8 A No.  
 9 Q What experience do you have with  
 10 federal stabilization aid as a municipal accountant,  
 11 registered municipal accountant?  
 12 A I've audited 50 schools.  
 13 Q Okay. And is this funding directly  
 14 paid by the federal government to the local school  
 15 district?  
 16 A Yes.  
 17 Q And do you know how much Berkeley has  
 18 received or Central Regional?  
 19 A No.  
 20 Q Did you look at any of those numbers  
 21 as part of your analysis of this whole financial  
 22 picture?  
 23 A No. And the reason is because I was  
 24 not predicting any change in amounts.  
 25 Q Did you look at the school funding

1 formula here in New Jersey and whether it's changed  
 2 for Berkeley aid?  
 3 A I mean, in the last year or two, it  
 4 has changed. But I have not been involved in, once  
 5 again, seeing the calculation and how much is going  
 6 to be reallocated to the different schools.  
 7 Q So, you don't know that either?  
 8 A I don't know that either. And once  
 9 again, I'm not projecting any change in the school  
 10 tax from what we've all reported.  
 11 Q I believe you indicated, this is what  
 12 I wrote down, and I could have missed it, but you  
 13 said something about the number of students was  
 14 immaterial when you were talking about the federal  
 15 stabilization aid.  
 16 A One student.  
 17 Q I'm sorry?  
 18 A One student.  
 19 Q And the Egg Harbor Township school  
 20 district that Shondra talked about, how is that  
 21 similar to what Berkeley has here?  
 22 A It's a school district.  
 23 Q Yeah.  
 24 A It's a school district.  
 25 Q That's it?

1 A That's it.  
 2 Q It's a regional school district? Is  
 3 there a regional part of it as well?  
 4 A They have a regional school there,  
 5 yes.  
 6 Q Do they also have a local school  
 7 district?  
 8 A Yes.  
 9 MR. WISER: May I follow up? What is  
 10 the regional school in Egg Harbor Township?  
 11 THE WITNESS: It encompasses some of  
 12 mainland and Linwood. Linwood's involved.  
 13 MR. WISER: Not Egg Harbor Township?  
 14 No.  
 15 THE WITNESS: Okay. So, you're more  
 16 familiar with that.  
 17 MR. WISER: I live there.  
 18 THE WITNESS: There you go. Maybe  
 19 redirect the question.  
 20 BY MR. MCGUCKIN:  
 21 Q You talked about the municipal  
 22 budgets and the surplus that was part of  
 23 Mr. Ebenau's calculations, as far as him using the  
 24 budgeted amounts, correct?  
 25 A Yes, I did.

1 Q Okay. And that's a normal practice  
 2 to budget for purposes of creating a surplus; is  
 3 that not correct?  
 4 A I would not say that.  
 5 Q So, townships do not, as part of  
 6 their budget, at least anticipate a potential  
 7 surplus for the following year?  
 8 A Not necessarily. I mean, if you look  
 9 back at the amounts that were reserved in prior  
 10 years, some were as low as \$200,000. So, I don't  
 11 know if I would consider that anticipating surplus.  
 12 Q Do you know which years those were?  
 13 A I think it -- that -- what's in  
 14 evidence?  
 15 MR. MICHELINI: Where is that  
 16 document in evidence?  
 17 MR. MCGUCKIN: I have it here. I  
 18 need it back because I do have a question about it.  
 19 THE WITNESS: No, this -- this is --  
 20 this is the one that's, has the reserves on it. So,  
 21 in 2013 --  
 22 MR. MICHELINI: Different document.  
 23 THE WITNESS: -- the reserve that was  
 24 ended up in revenue was \$204,000.  
 25

1 BY MR. MCGUCKIN:  
 2 Q I'm going to get to the reserves in a  
 3 second.  
 4 A Okay.  
 5 Q I'm just talking about in general  
 6 terms. If a municipality prepares a budget and they  
 7 prepare what their expenditures are anticipated to  
 8 be, would it be appropriate for them to at least  
 9 intend to generate a surplus from that, so at the  
 10 end of the year there's some money left or, God  
 11 forbid, there's another hurricane, they have  
 12 additional funding available to themselves?  
 13 A Well, I think you're, you know,  
 14 trying to delve into the mind of every municipality  
 15 and how they operate.  
 16 Q Well, let me rephrase it.  
 17 A Everyone's different.  
 18 Q Let me rephrase it.  
 19 A Okay.  
 20 Q Every budget has to be approved by  
 21 the local finance board, correct?  
 22 A Yes.  
 23 Q Does the local finance board have a  
 24 regulation or a policy as to the amount of surplus  
 25 that can be anticipated for the following year?

1 A Anticipated but not raised.  
 2 Q Okay.  
 3 A You were talking about, how do we  
 4 raise surplus, not how we anticipate surplus.  
 5 Q And do they have a percentage or a  
 6 policy as to how much could be applied in any  
 7 particular year, leaving a certain amount?  
 8 A You can apply all of it up to the  
 9 cash amount.  
 10 Q By cash amount, you mean they still  
 11 have to reserve something?  
 12 A No. There's two -- two kinds of  
 13 surplus, there's cash surplus and noncash surplus.  
 14 You could use it all with the permission of the  
 15 local finance board. So, the cash, noncash surplus  
 16 would have something to do with deferred charges in  
 17 the calculation.  
 18 Q Is the local finance board normally  
 19 allowed to use all of your surplus?  
 20 A Rarely.  
 21 Q I just want to be clear. It's your  
 22 testimony that, whether it was 10.66 or 10.68, the  
 23 percentage of tax base that would, the township  
 24 would lose if this de-annexation occurred, is what?  
 25 A 10.66.

1 MR. MCGUCKIN: Thank you.  
 2 MR. WISER: Based on what year's  
 3 numbers?  
 4 THE WITNESS: '17.  
 5 MR. WISER: 2017 numbers?  
 6 THE WITNESS: Yes.  
 7 MR. WISER: Okay.  
 8 BY MR. MCGUCKIN:  
 9 Q The reserve for uncollected taxes,  
 10 did you do an analysis of the percentage of  
 11 properties that are in tax arrears in South Seaside  
 12 Park versus the balance of the municipality?  
 13 A No.  
 14 Q So, when you talked about the reserve  
 15 for uncollected taxes, if the rate of unpaid taxes  
 16 on the mainland was much higher than that in  
 17 South Seaside Park, would that in any way affect  
 18 your determination?  
 19 A If anybody could prove that, yes.  
 20 However, the other side of that would be that we're  
 21 then going to receive additional delinquent interest  
 22 because people didn't pay, which is 18 percent.  
 23 Q Well, if they're no longer part of  
 24 the town, that may not be the case, that's why I  
 25 asked. Did you do any calculation in that regard?

1 A No.  
 2 Q When you talked about Mr. Ebenau's  
 3 testimony regarding the township recovering from the  
 4 financial loss, and he indicated it could take five  
 5 years or a few years, do you recall that testimony?  
 6 A Yes.  
 7 Q And I believe you testified, I just  
 8 want to be clear, is that basically a function of  
 9 how much the township wishes to raise taxes to  
 10 recoup, assuming his numbers are correct, that would  
 11 be a function of how much the governing body wishes  
 12 to raise taxes, would it not? So, if they wanted to  
 13 do it all in two years, they could do two large tax  
 14 increases and recoup that going forward, wouldn't  
 15 that be correct?  
 16 A My reading of his report, I felt had  
 17 more to do with added assessments and then also  
 18 controlling cost, not so much levy increases.  
 19 Q Well, you read Mr. Michelini's  
 20 blistering cross-examination of Mr. Ebenau, I'm  
 21 sure, correct?  
 22 MR. MICHELINI: Thank you. Somebody  
 23 recognized it.  
 24 Q Did you not?  
 25 A I did.

1 Q And didn't Mr. Michelini, after  
 2 telling Mr. Ebenau what a terrific financial expert  
 3 he is, indicate that he would be able to prepare  
 4 budgets that, within a few years, the township would  
 5 be able to weather the storm and go forward in a  
 6 more stable base?  
 7 A I did read that.  
 8 Q And he indicated that he thinks he  
 9 could accomplish that within three years or five  
 10 years, correct?  
 11 A Yes.  
 12 Q And the only way that can happen,  
 13 according to Mr. Ebenau, would be based upon how  
 14 much tax revenue the township wishes to raise as  
 15 part of its tax increase?  
 16 MR. MICHELINI: I'm going to object  
 17 to that, because that's not what he said. He also  
 18 talked about cutting costs, you know, among other  
 19 things. So, I think the --  
 20 MR. MCGUCKIN: I'll rephrase it.  
 21 MR. MICHELINI: I think the sentence  
 22 is --  
 23 MR. MCGUCKIN: I'll rephrase it.  
 24 MR. MICHELINI: The question is not  
 25 accurate.

1 MR. MCGUCKIN: I'll rephrase it.  
 2 Q When Mr. Ebenau testified that things  
 3 could be recovered, that he would include, according  
 4 to Mr. Michelini, at least, that the -- that would  
 5 include cutting services, correct, or employees,  
 6 correct?  
 7 A Cutting the budget.  
 8 Q And you do that through services or  
 9 employees, correct?  
 10 A Or other expenses.  
 11 Q Or other expenses?  
 12 A Or different health care plans or --  
 13 numerous. Don't have another bond issue that you  
 14 have to have interest expense. There's every line  
 15 item --  
 16 Q Which mean less services would be  
 17 available or less work would get done, correct?  
 18 A I didn't say that.  
 19 Q Well, if you don't do the bond work  
 20 and you don't borrow the money to do the work, then  
 21 less work would get done, correct?  
 22 A Less equipment would be bought, less  
 23 roads would be up-to-date. So, instead of repairing  
 24 the road one year, maybe you put off for a year.  
 25 Q So, it's a function of what the

1 governing body wishes to do to recover that loss,  
 2 correct?  
 3 A I agree with that.  
 4 Q How much they'll do in one year, how  
 5 much they'll do in five years, how they spread that  
 6 impact across the period of time, correct?  
 7 A I agree with that.  
 8 Q And at the end of that period of  
 9 time, when it's becomes stable again, the township  
 10 has lost that forever, correct? That revenue that  
 11 is gone, because the 10.66 base is no longer there,  
 12 that's gone forever. So, that's basically the new  
 13 base for the township taxpayers, correct?  
 14 A Well, certainly, the assessed basis  
 15 is gone forever until you get new assessments, yes.  
 16 Q Okay. Now, I think we asked you this  
 17 last time, and because you brought it up, I'm a  
 18 little curious. You calculated the impact of  
 19 South Seaside Park being de-annexed on the rate  
 20 payer, the tax rate and what the people in  
 21 Seaside Park would be paying in their taxes,  
 22 correct?  
 23 A Yes.  
 24 Q And you calculate that the people in  
 25 Seaside Park would see a ten percent, roughly, a

1 ten percent decrease in their property taxes,  
 2 correct?  
 3 A Correct.  
 4 Q And you calculated what the tax  
 5 impact would be in Berkeley Township, correct?  
 6 A Yes.  
 7 Q And what the loss would be for the  
 8 mainland residents or the rest of the residents of  
 9 Berkeley Township, if South Seaside Park was  
 10 de-annexed, correct?  
 11 A Correct.  
 12 Q Has anyone ever asked you to conduct  
 13 an analysis of the tax impact for the residents of  
 14 South Seaside Park if they were to become part of  
 15 Seaside Park? Has anyone ever asked you to do that?  
 16 A Yes. I believe this board did.  
 17 Q And did you do that?  
 18 A Yes.  
 19 Q And the impact for the residents of  
 20 South Seaside Park, if de-annexation would occur,  
 21 what is your opinion as to what their taxes, would  
 22 they be -- would they increase or decrease?  
 23 A Decrease.  
 24 Q And by how much?  
 25 A Approximately 40 percent.

1 Q So, if the petition of the  
 2 petitioners is granted, the petitioners would  
 3 receive a 40 percent tax decrease as a result of  
 4 de-annexation?  
 5 A Based on my calculations.  
 6 Q Has anyone ever discussed with you  
 7 why you did not include that in your report?  
 8 A I included what the savings would be  
 9 for the new combined South Seaside Park and Seaside  
 10 Park.  
 11 Q I'm just talking about the  
 12 petitioners who are paying your freight. Did anyone  
 13 ever ask you to do a calcula -- strike that. Did  
 14 they ever ask you to do a calculation and/or did you  
 15 put it in your report?  
 16 MR. MICHELINI: I'm going to object.  
 17 MR. MCGUCKIN: That's two questions.  
 18 And I'm going to withdraw that.  
 19 MR. MICHELINI: Yeah. And not only  
 20 that, the discussions, all of the discussions are  
 21 through me. So, they're, you know, they're  
 22 privileged discussions. Just like a draft of a  
 23 report would be a privileged discussion.  
 24 MR. MCGUCKIN: If he raises --  
 25 MR. MICHELINI: The board is the one

1 who raised it, not us. So --  
 2 MR. MCGUCKIN: I will rephrase it.  
 3 Q Has anyone, other than Mr. Michelini,  
 4 ever asked you to calculate, or the board, excuse  
 5 me, anyone other than Mr. Michelini --  
 6 MR. MICHELINI: Or my clients.  
 7 Q -- or the board --  
 8 MR. MCGUCKIN: Well, no, if your  
 9 clients asked you, that's different.  
 10 MR. MICHELINI: No, no, no. Because  
 11 anything my clients would ask would be through me.  
 12 MR. MCGUCKIN: No, no.  
 13 Mr. Michelini, let's be clear. If you asked him,  
 14 that's one thing. If one of your clients asked you,  
 15 that's not subject to the attorney-client privilege,  
 16 unless Mr. Michelini was present and that was part  
 17 of it. And if it's that the case, you'll raise the  
 18 objection.  
 19 Q Other than Mr. Michelini or the  
 20 board, has anyone asked you to calculate the tax  
 21 savings for the residents of South Seaside Park if  
 22 their petition were successful?  
 23 A No.  
 24 Q And your understanding is, they would  
 25 receive a 40 percent tax decrease if de-annexation

1 occurred based on what you have examined so far?  
 2 A Yes.  
 3 Q Do you believe that would be --  
 4 should be a substantial factor in this board's  
 5 decision?  
 6 A I don't -- I don't know. That's not  
 7 my decision.  
 8 Q As an expert, is it something that  
 9 you believe would be appropriate for the board to  
 10 consider?  
 11 A No.  
 12 Q They shouldn't consider it?  
 13 A No.  
 14 Q We talked about the -- I'm looking at  
 15 A-95 now, the, I call it a spreadsheet, for lack of  
 16 a better term. It shows that, according to your  
 17 calculations, the total change in the township  
 18 budget has been 7.7 million over that period of  
 19 time. Does that sound about right to you?  
 20 A Yes.  
 21 Q Would it be fair to say that  
 22 5 million of that was in 2013? According to your  
 23 number, \$4,942,889 increase in taxes in the --  
 24 excuse me -- increase in the total budget in 2013  
 25 over 2012?

1 A I'll take your word.  
 2 Q That would be the year after  
 3 Superstorm Sandy, correct?  
 4 A Okay.  
 5 Q Is that correct?  
 6 A I don't know that.  
 7 Q If Superstorm Sandy occurred in 2012,  
 8 the next budget year would have been a very  
 9 difficult time for Berkeley Township, correct?  
 10 A You would have to sit down and  
 11 analyze the budget to determine what they -- what  
 12 they budgeted in relationship to that.  
 13 Now, I understand in that year, there was an  
 14 emergency pass that would be included in this  
 15 budget, which I believe you just finished paying  
 16 off.  
 17 Q I haven't. But I don't live in  
 18 Berkeley Township, unfortunately.  
 19 So, of the 7.7 million, 5 million of it was  
 20 in one year?  
 21 A Yes.  
 22 Q And that was the year after  
 23 Superstorm Sandy, correct?  
 24 A Correct.  
 25 Q And I believe you clarified this

1 before. You looked at the more recent bond  
 2 ordinances to see if road work was done in  
 3 South Seaside Park over the last these years, but  
 4 your prior report looked at bond ordinances going  
 5 back even longer, correct?  
 6 A Correct.  
 7 Q Did you ever do an analysis as to how  
 8 much money was spent in South Seaside Park by  
 9 Berkeley Township capital or general funds,  
 10 subsequent to Superstorm Sandy, to help the  
 11 community recover over there?  
 12 A That information wasn't available to  
 13 me.  
 14 Q How about the bond ordinances that  
 15 were issued in late 2012 and early 2013 or 2013 and  
 16 '14 for bond work that was done in South Seaside  
 17 Park?  
 18 A I think I indicated the roads that  
 19 were mentioned on here in the bond ordinances. They  
 20 didn't specifically say they were a result of the  
 21 storm. They just --  
 22 Q Those are, you said those are for the  
 23 roads the last three years when there's none in  
 24 South Seaside Park?  
 25 A No. I said -- and I also went back

1 and said, in my original report, it went back to  
 2 2010. And I, I read off a number of roads.  
 3 Q Okay.  
 4 A So, I think if you looked at my  
 5 original report, it's going to indicate the roads  
 6 that were included in the bond ordinances.  
 7 Q And how many of those were from  
 8 South Seaside Park?  
 9 A That's what's in the report. Very  
 10 few.  
 11 Q Okay. How about other bond work in  
 12 South Seaside Park, besides roads?  
 13 A Well, there's no way to determine  
 14 what was spent specifically in South Seaside Park.  
 15 I believe the CFO indicated that he felt it was a  
 16 proportional amount, which would be somewhere in the  
 17 five and a half million, four and a half million  
 18 dollar range that would have been spent over there,  
 19 based on the debt.  
 20 Q And I'm sure you've been asked this  
 21 question before if you ever litigated matters. Just  
 22 to be clear, you may have done this previously, I  
 23 assume you're being paid for your testimony on  
 24 behalf of the petitioners?  
 25 A Yeah.

1 Q Okay. And how much were you  
2 retained -- how much have you charged the  
3 petitioners for your services up-to-date, including  
4 for tonight's meeting?  
5 A From when I started this seven years  
6 ago?  
7 Q Correct.  
8 A Maybe \$25,000, maybe 30.  
9 Q And you started seven years ago, you  
10 said?  
11 A Yeah. Yes.  
12 Q So, you were retained in 2011?  
13 A Yes.  
14 Q And have you been paid for that  
15 already?  
16 A I'm paid up-to-date, yes.  
17 MR. MCGUCKIN: Thank you. That's all  
18 I have.  
19 MR. WINWARD: Jim, do you have some  
20 questions?  
21 MR. ORIS: Just a couple of follow up  
22 questions.  
23 with regards to the bond ordinance,  
24 you had indicated that there were general bond  
25 appropriations or bond ordinances and I haven't

1 reviewed them, but I'm assuming that there is  
2 equipment purchases, maybe garbage trucks, there  
3 could have been police cars and the like. So, would  
4 it be safe to assume that those support vehicles and  
5 other similar appurtenances, a percentage of that  
6 benefits South Seaside Park, even though it's not  
7 specifically stated, it's for the township as a  
8 whole? So if you buy a garbage truck, it benefits  
9 the entire town, including South Seaside Park?  
10 THE WITNESS: I agree with that.  
11 MR. ORIS: When you had talked a  
12 little about the tax freeze, it just struck me and I  
13 thought of this because my neighbor across the  
14 street had told me that he now is out of the senior  
15 tax freeze. And I know from your testimony and he's  
16 out of it because his income exceeded the threshold.  
17 I think you had said it's now \$87,000.  
18 THE WITNESS: Right, but in 2016 it  
19 was \$70,000.  
20 MR. ORIS: Right, so it's been --  
21 it's changed?  
22 THE WITNESS: Yeah, it changes every  
23 year.  
24 MR. ORIS: Correct. So, but you had  
25 said that if the seniors in the tax freeze, they

1 would see no benefit, but that would be for only  
2 those seniors that are in the program and don't  
3 crest the total. So what you were saying is that  
4 it's associated with baseline if you collect social  
5 security, is much less than the \$87,000, so many of  
6 the seniors would not see a tax increase because  
7 they're most likely in the tax freeze program. But  
8 that may or may not be true, because you could have  
9 income coming from a job or you can have additional  
10 income from investments that combined with your  
11 social security may crest you or beyond the  
12 threshold so you wouldn't qualify, correct?  
13 THE WITNESS: Yeah. I never said  
14 that it was just social security. I said, \$87,000  
15 and I agree 100 percent with what you're saying. It  
16 counts all their dollars.  
17 MR. ORIS: Correct?  
18 THE WITNESS: So, you know. I think  
19 we were just using social security as some kind of  
20 guideline.  
21 MR. ORIS: That's where I was going.  
22 Seems like you're extrapolating that many -- because  
23 of that -- because the threshold was much their  
24 higher than social security, it almost seemed like  
25 you're extrapolating or assuming that many or all of

1 them would not see a change in their taxes because  
2 they're in this program, but, in fact, you need --  
3 it's your total income, not just your social  
4 security?  
5 THE WITNESS: Absolutely.  
6 MR. MICHELINI: Just for the record,  
7 I believe the planners have said what the average  
8 income is for the households in the mainland  
9 Berkeley. I'm going to say it's in the \$46,000  
10 range or less, which would put them all under the  
11 limit.  
12 MR. ORIS: Average is different than  
13 all. The way I heard the testimony it almost seemed  
14 like we were making the assumption that all seniors  
15 are not going to see a tax increase. I just wanted  
16 to make sure I understood that wasn't what you were  
17 saying.  
18 THE WITNESS: It was not.  
19 MR. ORIS: And then just the police  
20 cars, you had indicated that you assumed five police  
21 officers --  
22 THE WITNESS: Yes.  
23 MR. ORIS: -- in a car? And I kind  
24 of lost that. So you were saying it's five police  
25 officers in a car where Mr. Ebenau assumed three,

1 but your number came to basically a car is \$840,000  
 2 a year, that includes the police in the car?  
 3 THE WITNESS: Yes.  
 4 MR. ORIS: And so your assumption is  
 5 that those, the car, two cars, and the police  
 6 officers associated with that, then would not be  
 7 required if de-annexation were to occur?  
 8 THE WITNESS: I'm saying that they  
 9 serve South Seaside Park at the moment.  
 10 MR. ORIS: Correct.  
 11 THE WITNESS: So they would no longer  
 12 be serving South Seaside Park, that's what I'm  
 13 saying.  
 14 MR. ORIS: Right. So then what  
 15 you're saying is then to achieve the savings of 1.6  
 16 plus million dollars, the cars and the police  
 17 officers would need to be laid off?  
 18 THE WITNESS: Correct.  
 19 MR. ORIS: I just wanted to make sure  
 20 I understood that.  
 21 And then lastly, I think you had said  
 22 that the local school district is -- it was seven  
 23 cents per 100?  
 24 THE WITNESS: .7 cents, .07.  
 25 MR. ORIS: For the local?

1 THE WITNESS: Just for the local.  
 2 MR. ORIS: For the local school  
 3 district?  
 4 THE WITNESS: Right. And once again  
 5 no one's questioning that that's going to change. I  
 6 certainly am not.  
 7 MR. ORIS: Right.  
 8 Mr. Chairman, that's all I have.  
 9 Thank you.  
 10 MR. WINWARD: Okay. I think some of  
 11 us on the board have some questions too. Given what  
 12 Jim just asked, I don't know if it was just a  
 13 misstatement, but how can a car get laid off? More  
 14 like sold or --  
 15 THE WITNESS: Well, I mean, you'd  
 16 have to look at how many cars you replace each year.  
 17 And if it's not on the road and we don't have it and  
 18 there's no cost, fuel, maintenance, tires, then the  
 19 cost of the car goes away. I'm not saying you  
 20 retire the car, but it doesn't function as a car.  
 21 MR. WINWARD: Instead of doing  
 22 layoffs, could the township also do like through  
 23 attrition with officers retiring and stuff, reduce  
 24 it that way?  
 25 THE WITNESS: Okay. I don't want to

1 use the word layoff because I have to drive in and  
 2 out of Berkeley Township. What I'd like to say is,  
 3 that's the cost associated with South Seaside Park,  
 4 however, those costs are then disseminated around  
 5 the budget or removed from the budget, that would be  
 6 up to the discretion of the elected officials. And  
 7 that's what I'm saying. Not that there's going to a  
 8 layoff. Here's the cost associated with the police  
 9 car in South Seaside Park.  
 10 MR. WINWARD: And I have one last  
 11 question to clarify. I thought you had said earlier  
 12 that the residents of South Seaside Park would get a  
 13 ten percent in reduction in taxes if they joined  
 14 Seaside Park and then later you said 40 percent in  
 15 taxes?  
 16 THE WITNESS: Let me --  
 17 MR. WINWARD: It's a little  
 18 confusing.  
 19 THE WITNESS: The whole combination  
 20 of South Seaside Park and Seaside Park, once  
 21 combined, would all receive ten percent.  
 22 MR. WINWARD: And 40 would just be  
 23 for South Seaside Park?  
 24 THE WITNESS: Correct. Because of  
 25 the amount of assessments that are associated with

1 Seaside Park and South Seaside Park it's -- there's  
 2 a large influx of assessments going in there. Their  
 3 assessments are at about a billion, one and we're  
 4 adding in, you know, five, 550 million,  
 5 considerable.  
 6 MR. ORIS: Through the chair, if I  
 7 may. Just for the board's clarification, when  
 8 you're saying 40 percent, that's the municipal tax  
 9 rate only or is that municipal, county and regional  
 10 school district?  
 11 THE WITNESS: That would be  
 12 everything. Of course the biggest piece is going to  
 13 be the school district. Because that's going to be  
 14 absorbed by a higher assessment base, with no  
 15 additional cost going to the district.  
 16 MR. ORIS: Thank you.  
 17 MR. MCGUCKIN: Just on that issue.  
 18 Are you aware if that 40 percent figure had ever  
 19 been communicated to the petitioners before the  
 20 petition was filed?  
 21 THE WITNESS: No, I've never  
 22 communicated to anybody until tonight.  
 23 MR. MCGUCKIN: Thank you.  
 24 THE WITNESS: I did it for my own  
 25 calculation in case somebody on the board asked me.

1 MR. MCGUCKIN: Thank you.  
 2 MR. WINWARD: Do we have any other  
 3 questions from -- Nick.  
 4 MR. MACKRES: I have some questions.  
 5 Thank you, Mr. Moore, for coming. I do have some  
 6 questions for you. They're going to be a little all  
 7 over the place. I may have to come back again.  
 8 You were talking about doing actual  
 9 versus budgeted numbers. Thank you for doing those.  
 10 And I'm also going to assume when you mean actual,  
 11 you mean audited numbers?  
 12 THE WITNESS: No, I mean expenses,  
 13 expense numbers.  
 14 MR. MACKRES: And those actual  
 15 expense numbers were received from?  
 16 THE WITNESS: Your reports, internal  
 17 reports. You work off the Edmond system. There's  
 18 something called a budget status report, which I  
 19 received from your municipality, and they're the  
 20 numbers I used.  
 21 MR. MACKRES: And are those audited  
 22 numbers?  
 23 THE WITNESS: After the fact they  
 24 would be audited, yes.  
 25 MR. MACKRES: Okay. You spoke about

1 a police car and that seems to be what makes or  
 2 breaks this budget. I recall the police department  
 3 talking about Pelican Island, and they would still  
 4 have to go over there. Did you account for the fact  
 5 that they would still have to cover Pelican Island?  
 6 THE WITNESS: I did not.  
 7 MR. MACKRES: You did not account for  
 8 that. Do you think that would have a major change  
 9 if they still had to send police cars over there on  
 10 a 24/7 basis to cover that island?  
 11 THE WITNESS: It certainly could if  
 12 they're the same police cars that are now on  
 13 South Seaside Park, which I'm not aware that that's  
 14 true or not. I mean, does Pelican Island have its  
 15 own police cars or are they the same ones that are  
 16 in South Seaside Park?  
 17 MR. MACKRES: If I recall correctly  
 18 the testimony was it's the same vehicles since they  
 19 pass Pelican Island to get to South Seaside Park,  
 20 but I may be wrong.  
 21 THE WITNESS: So they pass by there  
 22 but they don't station themselves there?  
 23 MR. MACKRES: Do you know where  
 24 Pelican Island is in relation to --  
 25 THE WITNESS: I do not know. It's

1 some island I guess.  
 2 MR. MACKRES: It's right over there.  
 3 THE WITNESS: I don't know that.  
 4 MR. MACKRES: It's on the way there.  
 5 You can't miss it.  
 6 THE WITNESS: Because it looks like a  
 7 Pelican?  
 8 MR. MACKRES: You will miss it. If  
 9 you don't pay attention you will miss it.  
 10 MR. WINWARD: I think the residents,  
 11 the original residents, were Pelicans.  
 12 THE WITNESS: Sorry.  
 13 MR. MACKRES: Okay. So, that  
 14 calculation since that was such a big issue either  
 15 make or break could have an impact on your numbers  
 16 again. Not that I'm asking you to redo them, but I  
 17 just want to put that down because that was a big  
 18 issue before, what about Pelican Island.  
 19 We talked about school districts. I  
 20 never heard of federal stabilization aid. You said,  
 21 I don't know if you misspoke, but I heard that when  
 22 Mr. Wiser asked you who actually gets federal  
 23 stabilization aid, you said all of them get it or  
 24 all get them.  
 25 THE WITNESS: All -- let me put it

1 this way, all the municipalities that or school  
 2 districts that I audited had stabilization aid.  
 3 MR. MACKRES: Had stabilization aid?  
 4 THE WITNESS: Yes.  
 5 MR. MCGUCKIN: Federal or state?  
 6 THE WITNESS: Federal. It was called  
 7 stabilization aid. I'm assuming it came from the  
 8 federal government because --  
 9 MR. MCGUCKIN: Are you aware that the  
 10 school -- Mr. Mackres's comments are absolutely  
 11 appropriate. The state's stabilization -- the  
 12 stabilization aid that's included in a school budget  
 13 is state money, it's not federal money. It's part  
 14 of the school funding formula. Are you aware of  
 15 that?  
 16 THE WITNESS: I am. And also they  
 17 get transportation aid and they get other aid, but  
 18 there's a piece of federal aid that comes in also.  
 19 MR. MCGUCKIN: Is that distributed  
 20 through the state and included in the stabilization  
 21 aid or direct, payment directly to the town --  
 22 school board?  
 23 THE WITNESS: I think it comes from  
 24 the state.  
 25 MR. MCGUCKIN: So it goes through --



1 it's part of the stabilization aid it that the state  
2 disburses?  
3 THE WITNESS: Yes.  
4 MR. MCGUCKIN: Not directly to the  
5 school district from the federal government?  
6 THE WITNESS: Correct.  
7 MR. MCGUCKIN: Okay. Thank you.  
8 Sorry.  
9 MR. MACKRES: I've just never heard  
10 of it, so. I know it's a complicated formula.  
11 Maybe you're confusing it with equalization aid.  
12 MR. MCGUCKIN: I understand what he's  
13 saying now.  
14 MR. MACKRES: Okay. It's a pass  
15 through somehow.  
16 THE WITNESS: It is a pass through.  
17 MR. MACKRES: So -- and we don't know  
18 those percentages. And there has been history --  
19 are you aware there has been history of school  
20 districts receiving zero increases in aid or if not  
21 aid, getting cut across the board for many years?  
22 THE WITNESS: And I agree. I mean,  
23 do we understand why? Okay.  
24 MR. MACKRES: So I think politics and  
25 economy has a lot to play with that.

1 THE WITNESS: We can't talk about  
2 that.  
3 MR. MACKRES: And then -- and nor  
4 it's difficult to predict as well. When times are  
5 good, times are good. I guess when times are bad,  
6 the locals have to pick up the difference and have  
7 to take action as administrators to take care of  
8 those. So with those off comments I just made, I  
9 want to get back to this.  
10 You spoke about the senior tax  
11 freeze. So, we have four wards, wards one and two,  
12 and three and four, are you familiar how they're  
13 broken up?  
14 THE WITNESS: No.  
15 MR. MACKRES: So, South Seaside Park  
16 is part of ward one. Basically, a rough way to say  
17 this is anything east of the Parkway is wards one  
18 and two, west of the Parkway is three and four. The  
19 Councilman can probably give a better demographics  
20 statement on this. But wards three and four are  
21 predominantly, if not all, senior housing. And  
22 wards one and two have some but no where's near as  
23 much. So, I'd like to go along with this scenario  
24 and get your opinion on it as an expert for the  
25 petitioners.

1 Roughly ten percent of the township  
2 of 10.66 percent of the township assessment is from  
3 South Seaside Park, correct?  
4 THE WITNESS: Yes.  
5 MR. MACKRES: And they are part of  
6 wards one and two. Now the homes -- well, parts of  
7 wards one. I'm sorry. In my -- I'm going to bulk  
8 them together, east and west, wards one and two and  
9 three and four. And we talked about the senior  
10 homes being of lesser value, and wards one and two  
11 are higher value assessed homes, and on the island  
12 they're predominantly much higher. Personally I'm  
13 going to assume that most of wards three and four,  
14 the senior areas, have the senior tax freeze. And  
15 with that being said, if more than ten percent of  
16 the assessments are going, and half the town is not  
17 going to get increased, what will happen to the  
18 remainder of wards one and two on their increases?  
19 THE WITNESS: Well, the tax -- I  
20 mean, you're going to prepare your budget, have a  
21 levy based on what you normally do. If you're in  
22 the tax freeze program, the State of New Jersey  
23 sends you back the difference. So it does not  
24 affect the township in any way. All it effects is  
25 how much people in or out of the tax freeze have to

1 pay in total.  
2 MR. MACKRES: So the State --  
3 THE WITNESS: So let's go to your  
4 example with wards three and four that are  
5 100 percent or somewhere that number in the low  
6 income. So none of those people would see a tax  
7 increase. Whatever the tax increase was imposed by  
8 the governing body, would be reimbursed by the State  
9 of New Jersey back to those people. So they would  
10 have zero effect. So, you've made a great case for  
11 the de-annexation. Thank you.  
12 MR. MACKRES: You're welcome. I was  
13 thinking my taxes would double.  
14 THE WITNESS: No, not at all. No.  
15 MR. MCGUCKIN: That also assumes the  
16 state fully funds the senior freeze.  
17 THE WITNESS: Well, we can assume a  
18 lot of different things, but we --  
19 MR. MCGUCKIN: Just want to be clear.  
20 I hear the state has a little financial trouble.  
21 MR. MACKRES: So it's a liability,  
22 not a guaranteed.  
23 THE WITNESS: Well, and we also can  
24 assume that they might increase the amount of from  
25 87,000 to 190,000.

1 MR. ORIS: Through the chair, if I  
2 might. But I think what I heard Mr. Moore's  
3 testimony was that you didn't have -- you didn't  
4 have the numbers or percentages of the seniors in  
5 the tax freeze program, correct?  
6 THE WITNESS: I do not.  
7 MR. ORIS: You don't have them.  
8 THE WITNESS: I do not.  
9 MR. ORIS: So it's just an assumption  
10 as to how many seniors are in the program?  
11 THE WITNESS: Ward three and four.  
12 MR. ORIS: That is not accurate,  
13 correct?  
14 THE WITNESS: I don't know.  
15 MR. ORIS: So you don't know, so it's  
16 inaccurate to say?  
17 MR. MICHELINI: Hold on. He was  
18 answering the question based on the assumption that  
19 Mr. Mackres presented, which was most of ward three  
20 and four are seniors, and assuming that they're  
21 going to be subject to the tax freeze. That was the  
22 basis and the premises of Mr. Mackres's question.  
23 And he answered it in that context.  
24 MR. ORIS: Correct. However Mr.  
25 Moore's testimony was that he does not know the

1 percentage of seniors in the tax freeze program,  
2 correct?  
3 THE WITNESS: That's correct.  
4 MR. ORIS: Thank you.  
5 MR. MICHELINI: And he said that  
6 before. That has nothing -- that hasn't changed.  
7 MR. WISER: May I just follow up on  
8 the senior freeze thing for just a moment.  
9 The numbers in your report in terms  
10 of the impact to the amount of taxes to be paid  
11 should de-annexation occur, the amount of taxes  
12 that -- was it the median assessment would pay,  
13 should de-annexation occur, whatever that number  
14 was, I don't remember what that number was.  
15 THE WITNESS: In supplement two? .07.  
16 MR. WISER: Okay. Did that take into  
17 consideration there was some number of households  
18 that would not see an increase?  
19 THE WITNESS: I'm not sure what that  
20 means.  
21 MR. WISER: Is it -- let me try to --  
22 let me ask a question and then -- is it not true  
23 that your numbers and Mr. Ebenau's numbers said,  
24 okay, this is the average, we're going to take the  
25 number that is lost from the de-annexation, we're

1 going to apply it to the remainder of Berkeley  
2 Township, and across the board this is the impact to  
3 the average?  
4 THE WITNESS: No, its impact  
5 everybody, not the average.  
6 MR. WISER: Yes. I'm sorry.  
7 THE WITNESS: We're talking rates or,  
8 you know, increases versus dollars that he  
9 associated with the \$199,000 house. I didn't do any  
10 comparing of houses and I just did calculations  
11 based on totals.  
12 MR. WISER: Okay. So, did your  
13 totals take into consideration there would be some  
14 people who the increase would not apply to because  
15 they're senior frozen?  
16 THE WITNESS: It applies to  
17 everybody.  
18 MR. WISER: Well, I thought you  
19 said --  
20 THE WITNESS: The senior frozen thing  
21 is a state program. It's nothing to do with the  
22 Berkeley Township. It's a state program.  
23 Berkeley Townships taxes are computed the same  
24 before and after the de-annexation. The assessments  
25 don't change because you're in the freeze program

1 and you're not. You and I discussed this. They get  
2 their money back. So if in this year they pay \$200  
3 and next year they pay 250, they write a check to  
4 the township for 250. They then take a piece of  
5 paper and send it to the State of New Jersey, and  
6 say, I paid 250. I'm only allowed to pay two, send  
7 me my \$50 back, that's the deal.  
8 MR. WISER: So, I want to make sure I  
9 understand this, because that's not the way I  
10 understood it. So I'm glad you're clarifying.  
11 So, it's a reimbursement, it's not  
12 that they don't pay, it's they pay their full  
13 assessed amount, times whatever the levy is, times  
14 whatever the tax rate is. They pay their full  
15 assessed amount times that and then anything above  
16 whatever that number is gets reimbursed?  
17 THE WITNESS: Correct.  
18 MR. WISER: So they're out of pocket  
19 until they get their reimbursement check?  
20 THE WITNESS: Correct.  
21 MR. WISER: I did not understand that  
22 was the way it worked. Thank you.  
23 MR. WINWARD: Brian?  
24 You have another question, Nick?  
25 MR. MACKRES: I do. Thank you. I'm

1 really interested about the senior freeze. And so,  
2 good, bad, whatever it is, I just want to put it  
3 down on the record because I don't know the answers.  
4 So the reimbursement is that just for municipality  
5 or is it county -- municipality, county and schools  
6 or just municipality?

7 THE WITNESS: Total tax.

8 MR. MACKRES: Total tax, everything  
9 across the board. Okay. Thank you.

10 I'm going to go back to the schools.  
11 And, you know, we're not going to talk about  
12 services. We don't have the school experts here,  
13 special ed., and stuff like that for the schools.  
14 Personally I think the NJDOE, department education  
15 might get involved in this, because there is  
16 historical information about this and precedent set  
17 by another township of trying to withdraw from  
18 Central Regional. And instead of being taxed  
19 through their property and assessments they want to  
20 become a sending district somewhere else to save on  
21 taxes. Have you -- are you aware of that?

22 THE WITNESS: No.

23 MR. MACKRES: Okay. So have you done  
24 any of those calculations if Seaside Park had -- if  
25 South Seaside Park joined Seaside Park and Seaside

1 the decision. They're trying to withdraw from and  
2 become a tuition paying district as opposed to a  
3 constituent district, which assesses their property  
4 value for purposes of their taxes.

5 THE WITNESS: But no, I have not done  
6 any calculations. This is the first time I'm ever  
7 hearing of this.

8 MR. MACKRES: And I've been notified  
9 those costs are about 100,000 on each side. But  
10 that's -- I know one side and that's speculation. I  
11 was a board member years ago. So, how much of that  
12 holds true today is a different story, but that's  
13 where I'm coming from.

14 And nobody -- you haven't received  
15 any checks or payments direct or indirect from any  
16 corporations or anybody else outside of  
17 South Seaside Park.

18 THE WITNESS: No, but if you gave me  
19 some names, I would write letters.

20 MR. MACKRES: Okay. Thank you for  
21 answering that.

22 MR. WINWARD: How many more questions  
23 did you have? John has some.

24 MR. MACKRES: I'm sorry. Why don't  
25 you go.

1 Park withdraws from Central Regional, successful in  
2 that lawsuit?

3 THE WITNESS: Wow. All the  
4 calculations that I did and the CFO did said that  
5 those tax dollars and assessments would flow to the  
6 next community and that Central Regional would not  
7 change in any way. Now, I don't know what could  
8 happen, you know, going forward with these  
9 scenarios, but based on all the information we've  
10 provided, it's, tax dollars go from here over there,  
11 in conjunction with the assessment. So there is no  
12 effect on anybody in Berkeley Township.

13 MR. MACKRES: That I understand and I  
14 believe you on that. And that's -- it's a wash,  
15 because it will get passed from one to the another,  
16 so Central Regional. But where I was going was, you  
17 had done the calculation for the taxpayers if they  
18 withdrew and de-annexed from Berkeley Township, but  
19 if they also withdrew from Central Regional and  
20 became a sending district, what their tax rate would  
21 drop to?

22 THE WITNESS: Wouldn't that have to  
23 be up to Seaside Park to make that decision if they  
24 joined up with them?

25 MR. MCGUCKIN: They've already made

1 MR. MICHELINI: I don't want to bring  
2 him back, so let's try to --

3 MR. BACCHIONE: Thank you, Mr. Moore,  
4 for your testimony this evening.

5 You mentioned earlier in your  
6 testimony, I believe the conversation with you and  
7 Mr. Micheline was about the police in South Seaside  
8 Park. And you mentioned the words vacation and sick  
9 time, that's where you lost me. Can you expand on  
10 that for me, so I can understand what you were --

11 THE WITNESS: Absolutely. So if we  
12 have three policeman that are on a rotation that go  
13 three in a day eight hours, eight hours, eight  
14 hours. Okay. They only work five days. So that  
15 leaves two days of three, eight hour shifts open,  
16 which equates to one man. Each police officer of  
17 the these five gets sick time, which might be four  
18 weeks a year, vacation time, holiday time. All of  
19 which equate to another person. That's where that  
20 came from. Does that make -- I see you're still  
21 quizzical.

22 MR. BACCHIONE: No, I understand your  
23 math. I'm just thinking that would happen in any  
24 part of Berkeley Township, should we send two cars  
25 out to Holiday City, the same if one gets sick or on

1 vacation we have to replace that?  
 2 THE WITNESS: Absolutely.  
 3 MR. BACCHIONE: And I guess it's safe  
 4 to say that the police officers here in Berkeley I  
 5 believe get paid vacations, and paid sick time up to  
 6 a certain number of days, correct?  
 7 THE WITNESS: Correct.  
 8 MR. BACCHIONE: Okay. All right  
 9 thank you for clearing that up.  
 10 THE WITNESS: Thank you.  
 11 MR. WINWARD: Fred or Red, do either  
 12 of you have any questions. Dominic?  
 13 MR. LORELLI: I'd just like to say as  
 14 a senior citizen that rebate works very well. Those  
 15 who don't have it, you'll love it when you do have  
 16 it.  
 17 MR. ORIS: Through the chair, I just  
 18 have one more question.  
 19 So I think you had indicated that up  
 20 until tonight you had not shared with anyone, I  
 21 think is what you said, that the residents of  
 22 South Seaside Park would save 40 percent on their  
 23 tax, total tax bill. So, is there -- has that --  
 24 that's not in your report or it is in your report?  
 25 THE WITNESS: It's only in my report

1 in that they combined with Seaside Park and they get  
 2 the ten percent --  
 3 MR. ORIS: The get the ten percent  
 4 savings.  
 5 THE WITNESS: Right. I did not -- in  
 6 any way no one asked me to prepare that. I did it  
 7 for my own, you know, gratification.  
 8 MR. ORIS: And so then I'm assuming  
 9 then in your report there's assumptions about what  
 10 Seaside Park might have to add to their staff, or  
 11 their fleet, or their garbage trucks and it accounts  
 12 for the fact that their trucks would wear out sooner  
 13 because now they have to cover more mileage or  
 14 police cars would wear out sooner because they'd  
 15 have to cover more mileage, all that's accounted  
 16 for?  
 17 THE WITNESS: There is the exhibit  
 18 called A-54.  
 19 MR. ORIS: I'm sorry.  
 20 THE WITNESS: A-54.  
 21 MR. ORIS: What is that?  
 22 THE WITNESS: It's --  
 23 MR. ORIS: That's your exhibit?  
 24 THE WITNESS: Yeah. And they --  
 25 MR. ORIS: So I can refer to that?

1 THE WITNESS: They can raise their  
 2 budget over \$2 million and still have no tax  
 3 increase.  
 4 MR. ORIS: The levy would need to  
 5 increase though because their expenditures would go  
 6 up, correct?  
 7 THE WITNESS: No, because of the  
 8 assessments. I'm saying -- let's take two steps  
 9 here, because we're asking two questions.  
 10 First if they do nothing, they save  
 11 ten percent. Then somebody -- the board asks me to  
 12 say, well, would there be a detriment to  
 13 South Seaside Park? Obviously that answer's no.  
 14 Would there be a detriment to Seaside Park? And  
 15 they asked me to see if I could calculate what that  
 16 might be. So my calculation was, that based on  
 17 their current budget, and adding in the new debt  
 18 payment that they would have to make, they would be  
 19 able to raise their budget by over \$2 million and  
 20 not have a tax increase, a levy increase. Does that  
 21 answer? You're not sure.  
 22 MR. ORIS: It provides a little more  
 23 clarity for the board. But the question was: Did  
 24 you account for additional expenditures that would  
 25 occur, that would naturally occur? Because earlier

1 you had said the services are services and there's  
 2 expenses associated with it. So, when you add more  
 3 people, and while it's -- while their full-time  
 4 population is small, their summertime population of  
 5 South Seaside Park is much, much larger. So, again,  
 6 they would need additional services, i.e., clerks,  
 7 people, maybe additional police officers, in the  
 8 summertime their garbage, you know, their vehicles  
 9 are going to wear out more quickly because they're  
 10 covering more mileage. Did you account for that  
 11 when you -- is that all in A-57 or --  
 12 THE WITNESS: A-54.  
 13 MR. ORIS: A-54?  
 14 THE WITNESS: No. I have no idea  
 15 what they're going to do. If anybody in this room  
 16 can tell me that, I'd be happy to put it in the  
 17 report. I don't know if they're going to hire more  
 18 police, if they're going to buy more cars. Are they  
 19 going to have more bonded debt? Are they going,  
 20 because of the revenue that they get in from  
 21 South Seaside Park, have an offset? I can't tell  
 22 you that. All I can tell you is the calculation I  
 23 did said they could increase their budget by \$2  
 24 millions, which is a significant amount in their  
 25 budget.

1 MR. ORIS: So you didn't forecast  
2 what their additional expenditures would be.  
3 THE WITNESS: There you go.  
4 MR. ORIS: So that's a big assumption  
5 I think.  
6 THE WITNESS: It's not an assumption  
7 at all.  
8 MR. MICHELINI: Object to form.  
9 THE WITNESS: No one asked me that.  
10 Who could make that assumption?  
11 MR. ORIS: Your savings is predicated  
12 on an assumption that won't exceed the two million  
13 dollars that they could increase it by.  
14 THE WITNESS: I'm only telling you  
15 they can increase the budget by \$2 million, that's  
16 all I'm saying. If you have enough foresight to  
17 project the future, be my guest.  
18 MR. ORIS: That's two and a half  
19 cars? \$2 million is two and a half cars?  
20 THE WITNESS: 1.6.  
21 MR. ORIS: I'm sorry. One car is?  
22 THE WITNESS: 841?  
23 MR. ORIS: So --  
24 THE WITNESS: 1.6.  
25 MR. ORIS: Two cars is 1.6.

1 THE WITNESS: Yeah.  
2 MR. ORIS: I'm sorry.  
3 THE WITNESS: Thank you.  
4 MR. ORIS: Yeah, so that's only 1.6.  
5 You said two million is what they could raise it.  
6 THE WITNESS: Right. So they still  
7 have \$400,000 leeway.  
8 MR. ORIS: Two and a half cars?  
9 THE WITNESS: Yeah, if they think --  
10 MR. ORIS: 2.2 cars.  
11 THE WITNESS: -- to have -- and  
12 remember they're only driving a block. They're not  
13 driving 30 miles in each direction.  
14 MR. ORIS: In the summertime there's  
15 quite a few calls.  
16 THE WITNESS: They're driving a  
17 block.  
18 MR. ORIS: In the summertime there's  
19 quite a few calls, so there's a lot of miles.  
20 THE WITNESS: We don't know that  
21 because no one provided us with the call  
22 information.  
23 MR. ORIS: I think there was  
24 testimony to that effect but I'll stop there.  
25 Thank you.

1 MR. WINNWARD: I just had one last  
2 question too. So this is something you did, you  
3 consulted with Seaside Park or you just did it on  
4 behalf of the residents of South Seaside Park?  
5 THE WITNESS: No, the board asked me  
6 to look at the consequence of what might happen to  
7 the South Seaside Park residents if this occurred.  
8 And so the two things I did was look at the debt  
9 calculation, which of course goes down also. And  
10 the, you know, budget that Seaside Park currently  
11 has.  
12 MR. WINNWARD: Their finance  
13 department wasn't part of your report, their input?  
14 THE WITNESS: Absolutely not.  
15 MR. WINNWARD: Okay. Just wanted to  
16 clarify that.  
17 Nick, I think we're going to be  
18 wrapping it up. If you think a question that you  
19 might have is very relevant.  
20 MR. MACKRES: I have two.  
21 So, we talked about transferring one  
22 to the other and services a great deal. Those  
23 services that are going to be detracted and lost  
24 from Berkeley Township, one or two police cars and  
25 other services and so forth that you talked about,

1 to maintain those same services at South Seaside  
2 Park, that cost would be transferred?  
3 THE WITNESS: I don't --  
4 MR. MACKRES: Say it's two cars or  
5 one car, to maintain those same services wouldn't  
6 you have to -- garbage, whatever it is, wouldn't you  
7 have to transfer those costs to Seaside Park?  
8 THE WITNESS: That was the questions  
9 we were just discussing here. And I can't answer  
10 that. Are they going to need one car, two cars,  
11 trash pickup? Do they pay the police officers THE  
12 same salary? Did they have 15 sergeants? I don't  
13 know. I wasn't asked to do that.  
14 MR. MACKRES: Okay. So, from --  
15 we're talking about three years of testimony here,  
16 from what I've been hearing, and all I know it's one  
17 of the major reasons for this, is not just for  
18 locality and to be near each other, but also the  
19 lack of services being provided. And we've heard  
20 great testimony on that. If there's going to be,  
21 you estimate, a 40 percent reduction in taxes, for  
22 South Seaside Park, and even with the same amount of  
23 services, where is most of that money going to come  
24 from? where is most of that 40 percent reduction  
25 going to come from? Why are their taxes going to go

1 down 40 percent? Is it schools? Is it township?  
 2 Can't be county.  
 3 THE WITNESS: No, the county's the  
 4 same, but the school amount will go down, because  
 5 you're now adding those students to whatever school  
 6 the Seaside Park has. Okay. But you're adding  
 7 \$550 million or \$544 million in ratables. So if you  
 8 take the same levy, because there's no additional  
 9 cost, and add those ratables in, you're now  
 10 spreading the cost over all these additional people.  
 11 Does that make any sense?  
 12 MR. MACKRES: Yes.  
 13 THE WITNESS: And the same, you know,  
 14 it's the same thing with the services. We're now  
 15 adding in \$544 million in ratables, and they're  
 16 going to absorb some of the services of  
 17 Seaside Park, and that's where the savings comes  
 18 from.  
 19 MR. MACKRES: So predominantly the  
 20 saving are going to come from the school tax levy,  
 21 the local tax.  
 22 THE WITNESS: School and, yes,  
 23 probably some from the municipality, but as I say  
 24 off the top of my head I can't give you the  
 25 breakdown on that. Because, as I say, I looked at

1 this just for my own information. Why did that  
 2 stick in my head? I don't know.  
 3 MR. MACKRES: And that's assuming  
 4 that, you know, with the larger township there is  
 5 the assumption that they're more efficient as well,  
 6 but that may not always hold true. So it's going to  
 7 be predominantly the local, the school tax levy.  
 8 Okay.  
 9 That's it. I don't have anything  
 10 else. Thank you, sir.  
 11 MR. WINWARD: Okay. Thank you very  
 12 much, Mr. Moore, for your testimony.  
 13 FURTHER EXAMINATION BY MR. MICHELINI:  
 14 Q Couple of follow-ups, Mr. Moore. Are  
 15 you aware the engineering cost? Did you see that in  
 16 the record, how much they've spent in engineering as  
 17 of last November in experts, the board has spent?  
 18 A I read something.  
 19 Q It's over \$300,000.  
 20 A I did, yeah.  
 21 Q Do you recall that?  
 22 A Yes.  
 23 Q The bond ordinances, when you were  
 24 looking at the bond ordinances, you had looked at  
 25 prior bond ordinances then the last three years to

1 see specific streets in South Seaside Park, right?  
 2 A Correct.  
 3 Q And you saw them in the prior years?  
 4 A Yes.  
 5 Q You didn't see him in the last three  
 6 years, correct?  
 7 A Correct.  
 8 Q You weren't looking at them to see if  
 9 there was equipment purchased that might benefit the  
 10 mainland and South Seaside Park, correct?  
 11 A No.  
 12 Q You weren't doing that. There's no  
 13 breakdown in the bond ordinances of that, correct?  
 14 A No. I mean, it's township equipment.  
 15 Q Right. Some equipment could be used  
 16 99 percent of the time or even 100 percent on the  
 17 mainland and only one percent on the other, on the  
 18 barrier peninsula, correct?  
 19 A It's possible.  
 20 Q It's possible. Anything is possible  
 21 with regard to those expenses. It's impossible to  
 22 break them down from the bond ordinances unless  
 23 they're specifically called out like the streets  
 24 were called out, right?  
 25 A And that's all I specifically looked

1 at.  
 2 Q And as far as the state aid goes for  
 3 the school district, that's something that you tried  
 4 to find out, but this municipality has the ability  
 5 to find out in a more specific way, that meaning  
 6 Berkeley Township, correct?  
 7 A Yes.  
 8 Q Has anybody ever told you that the  
 9 township has done that in some way?  
 10 A No.  
 11 Q Did you read that in the testimony of  
 12 anybody?  
 13 A No.  
 14 Q Do you know if the board has done it  
 15 in some way through their professionals?  
 16 A No.  
 17 Q And yet you brought that up years  
 18 ago?  
 19 A Yes.  
 20 Q Correct? You talked about the  
 21 reserve for uncollected taxes, and how there was a  
 22 question posed to you about, well, if the collection  
 23 rate is better in South Seaside Park, then by losing  
 24 that tax base and those taxes, that that would be  
 25 detrimental somehow to the mainland, and then you

1 countered by saying that the interest on uncollected  
 2 taxes would compensate for that; is that correct?  
 3 A Yes.  
 4 Q And that interest is 18 percent,  
 5 right?  
 6 A Yes.  
 7 Q So if less taxes are collected,  
 8 you're going -- the township recoups that through  
 9 charging interest of 18 percent, right?  
 10 A Correct.  
 11 Q Even though those taxes payers who  
 12 aren't paying their taxes, even though they're not  
 13 paying that 18 percent, things go to tax sale and  
 14 it's bid up to 18 percent, correct?  
 15 A That wouldn't effect the township.  
 16 MR. MICHELINI: Do you have a  
 17 question?  
 18 MR. WINWARD: No, we were --  
 19 MR. MCGUCKIN: I do, but I don't want  
 20 to interrupt your flow.  
 21 MR. MICHELINI: Well --  
 22 BY MR. MICHELINI:  
 23 Q In terms of the police the initial  
 24 study that you did in terms of the police without  
 25 taking into account two cars, right, what was the

1 impact of the police with -- without regard to the  
 2 two cars, and your conclusions out of the initial  
 3 report? In other words, you didn't take that into  
 4 account initially, correct?  
 5 A I did not take that there was two  
 6 cars. I took into account that the population  
 7 represents about four and a half percent. So if you  
 8 got four and a half percent and the police serve  
 9 100 percent, you know, that cost associated with the  
 10 four and a half percent is what I put in my report.  
 11 Q Okay. And then, is that different  
 12 than -- how is it different once the two cars were  
 13 taken into account in the supplemental?  
 14 A Because I added the two cars. And  
 15 the two cars don't directly go against the line  
 16 completely for police. The pension has its own  
 17 line. The fuel costs have their own line. The  
 18 health care has its own line. So those are  
 19 scattered throughout the budget. I did not change  
 20 those in any way. They stayed the way they were.  
 21 Q Okay. So, if the services, including  
 22 police and other services, only have to be provided  
 23 from a block way, is it fair to say, in your expert  
 24 opinion, that that would be a significantly less  
 25 cost than if they have to be provided from 16 miles

1 in one direction away?  
 2 A Well, certainly the car cost should  
 3 go down.  
 4 Q What about other services, such as,  
 5 recycling or snow plowing or any of those things  
 6 that require a vehicle to go 16 miles?  
 7 A Well, I mean, the snow plowing I  
 8 believe we contract out.  
 9 Q Okay.  
 10 A Okay. So that, you know,  
 11 theoretically might not change. That would  
 12 disappear because you say you're not doing this.  
 13 You know, once again, it's hard to say. Certainly  
 14 having a shorter distance, the equipment if they're  
 15 taking equipment from here over there would be less.  
 16 Because now you don't have to go the miles and take  
 17 it back, which is 30 miles round trip. So anything  
 18 that has to do with moving vehicles or personnel  
 19 from Berkeley Township to South Seaside Park should  
 20 be reduced by joining up with Seaside Park.  
 21 Q And in terms of the 10.66 number, the  
 22 assessment has been thrown around a lot, but that's  
 23 a gross number. In terms of looking at impact, you  
 24 have to look at the net number, the net effect, to  
 25 Berkeley Township in the event of de-annexation.

1 It's not just that they're losing 10.66 percent of  
 2 an assessment. You have to take into effect,  
 3 account, the cost that they're going to be losing as  
 4 well, correct?  
 5 A Well, the 10.66 is only assessments.  
 6 Q Correct.  
 7 A The costs in my mind have little to  
 8 do with that. Based on what I did, I told you I had  
 9 five categories. I based my cost based on those. I  
 10 did the cars, I did -- based my cost on that. So  
 11 the assessments are the assessments, which only are  
 12 used to generate a rate, not a levy, not anything  
 13 else. And that's what this is. So I'm saying,  
 14 here's what the costs are. The ten percent is what  
 15 we're trying to makeup. So let's say it's \$3  
 16 million represents ten percent, so in the -- we're  
 17 trying to say, what costs out of the \$3 million that  
 18 we're losing, theoretically, because assessments are  
 19 going away, can we account for savings, that's what  
 20 I'm saying.  
 21 MR. MICHELINI: I have no other  
 22 questions.  
 23 MR. MCGUCKIN: I know, Mr. Chairman,  
 24 it's late, but I got to get to this.  
 25 MR. WINWARD: Yes.

1 FURTHER EXAMINATION BY MR. MCGUCKIN:  
 2 Q You're indicating that there's  
 3 information the township can get that you can't  
 4 regarding school funding. What is it exactly  
 5 school -- that the funding that you can't see, that  
 6 the township can get, that you don't believe you can  
 7 get.  
 8 A Any of the state funding. They could  
 9 ask the Department of Education based on  
 10 information, demographics, student changes, would  
 11 you run this calculation and indicate to us if there  
 12 is or isn't a change.  
 13 Q In representing municipalities,  
 14 you've done that before for municipalities?  
 15 A Yes.  
 16 Q Have you done that in the current  
 17 administration?  
 18 A Here?  
 19 Q In the current administration in  
 20 Trenton?  
 21 A Yes, I called them up and they  
 22 wouldn't give it to me.  
 23 Q Have you done it for a municipality  
 24 where they would give you that information?  
 25 A No, the municipality had to ask for

1 it.  
 2 Q Have you done it for a municipality  
 3 on behalf of a municipality?  
 4 A No.  
 5 Q Have you ever done it on behalf of a  
 6 municipality?  
 7 A No.  
 8 Q So you said you've done it before?  
 9 A I've done de-annexations where we  
 10 have to have the municipality -- okay. I see where  
 11 you're going. Let me retract back. If I was the  
 12 expert for the municipality, which I've been, I was  
 13 able to contact the DOE, because I had the  
 14 permission of the municipality.  
 15 Q And what is the information you asked  
 16 them?  
 17 A Would you calculate what state aid  
 18 will be if these things occur.  
 19 Q When was the last time you did that?  
 20 A Wow. I'm trying to think when  
 21 Strathmere took place. You might have an idea also.  
 22 Maybe 6, 7 years ago.  
 23 MR. WISER: Strathmere was roughly  
 24 2005ish.  
 25 THE WITNESS: So 13 years ago.

1 BY MR. MCGUCKIN:  
 2 Q Are you aware of it ever being done  
 3 since that time where a town has asked the state to  
 4 calculate what their -- what may be their school  
 5 funding formula, or their school funding in the  
 6 future?  
 7 A No.  
 8 Q Since 2005?  
 9 A Have I? No.  
 10 Q Are you aware of any town that's been  
 11 able to do that? Because I'm not and I'm a  
 12 municipal attorney. And I'm telling you right now,  
 13 that doesn't happen, not currently. That does not  
 14 happen. They will not calculate for you what your  
 15 school funding may be next year if this factor is X  
 16 and that one is Y. Just does not happen anymore.  
 17 A Once again -- and I'm going to agree  
 18 with you, maybe it can't happen. Nick might have a  
 19 better idea. I don't know. But, once again, we're  
 20 not taking any of that into a calculation on these  
 21 reports.  
 22 Q All I'm trying to clarify, you  
 23 clearly left the impression, through Mr. Michelini's  
 24 questioning, that the township could easily get this  
 25 information and provide it. And I know for a fact

1 that's not true. And I'm trying to test your  
 2 knowledge of that fact. And what you're telling me  
 3 is the last time you're aware of it happening was  
 4 '05. And you're not aware of it ever being done  
 5 since then?  
 6 A Okay.  
 7 Q Is that correct?  
 8 A I agree.  
 9 MR. WISER: I need to chime in here,  
 10 if I could. The township could not get that  
 11 information in '05. The school board asked for that  
 12 information as part of the Strathmere de-annexation  
 13 and it was not -- they said they could not do it.  
 14 So, I don't believe your recollection is correct on  
 15 that.  
 16 THE WITNESS: My recollection was  
 17 that somebody at the board of ed. ran a calculation.  
 18 MR. WISER: My recollection is Mr.  
 19 Garcia, who is I think your associate at the time,  
 20 tried to get that in and they said they could not do  
 21 it.  
 22 THE WITNESS: Okay. So once again,  
 23 let's throw that out and say there's no -- here's  
 24 what the school number is and we're not getting any  
 25 state aid change. I'm good with that.



1 MR. MCGUCKIN: That's fine. I  
 2 understand. I just want to make it clear that's  
 3 your testimony. This point about the town could get  
 4 this and you couldn't, I just wanted to clarify that  
 5 on the record.  
 6 THE WITNESS: Okay.  
 7 MR. MCGUCKIN: Thank you.  
 8 MR. MICHELINI: And in the record,  
 9 this was brought up three years and there's no  
 10 indication that anybody in the town tried in three  
 11 years. Certainly it could have been tried, then  
 12 we'd really know, wouldn't we.  
 13 MR. MCGUCKIN: The local boards of  
 14 education didn't know until this September what  
 15 their school funding was going to be as of July this  
 16 year, three months after the budget year started.  
 17 It doesn't happen. It's impossible. But thank you.  
 18 MR. WINWARD: One more question from  
 19 the board planner.  
 20 MR. ORIS: Just one more question. I  
 21 apologize. Thank you, Mr. Chairman, for the  
 22 indulgence.  
 23 So with the Central Regional is the  
 24 school -- is the sending district, I should say the  
 25 receiving district for Seaside Park. And they have

1 a certain percentage that they pay of the total  
 2 levy.  
 3 THE WITNESS: Based on assessments.  
 4 MR. ORIS: Based on assessments. So,  
 5 when the total assessed value of -- if de-annexation  
 6 were to occur, the total assessed value of Seaside  
 7 Park would go up, correct?  
 8 THE WITNESS: Yes.  
 9 MR. ORIS: And then we would expect  
 10 then Central Regional would need to re-evaluate the  
 11 percentage that Seaside Park, the new Seaside Park,  
 12 would need to pay?  
 13 THE WITNESS: It's automatic based on  
 14 assessments.  
 15 MR. ORIS: Is that in your --  
 16 THE WITNESS: Yes.  
 17 MR. ORIS: That's in your  
 18 calculations?  
 19 THE WITNESS: Yes, it's in all  
 20 calculations.  
 21 MR. ORIS: The percentage of savings?  
 22 THE WITNESS: Yes.  
 23 MR. ORIS: And it's -- but how it's  
 24 assessed or how it's broken up between the sending  
 25 towns, is at the discretion of Central Regional

1 though?  
 2 THE WITNESS: No, it's not. It's  
 3 based on assessments.  
 4 MR. ORIS: It's just completely based  
 5 on percentage of assessments?  
 6 THE WITNESS: Absolutely, yes.  
 7 MR. ORIS: So you accounted for that?  
 8 THE WITNESS: Yes.  
 9 MR. ORIS: Okay. Thank you.  
 10 MR. WINWARD: All right. Well,  
 11 thank you very much for your testimony. And that  
 12 concludes this portion of the meeting for tonight.  
 13 (Matter adjourned.)

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 2 C E R T I F I C A T E  
 3  
 4 I, LINDA SULLIVAN-HILL, a Notary  
 5 Public and Certified Court Reporter of the State of  
 6 New Jersey, do hereby certify that the foregoing is  
 7 a true and accurate transcript of the proceedings as  
 8 taken stenographically by and before me at the time,  
 9 place and on the date hereinbefore set forth.  
 10  
 11  
 12  
 13 ~~Notary Public of the State of New Jersey~~  
 14 My Commission expires January 26, 2021  
 15  
 16 Dated: October 27, 2018  
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