
think it would be appropriate to limit the testimony to basically the additional three pages that exist in this report that didn't exist in the prior report and any changes in the numbers, but, otherwise, we would simply be going over old territory. So that would be my request with regard to how we proceed. And I would reserve to re-cross after the board members and/or any professionals ask him questions limited to those issues.

Does that sound right, Mr. Winward? CHAIRMAN WNWARD: Agreed.
MR. MICHELIN: Thank you. And I would just remind Mr. Ebenau he is still under oath and allow the board and the board professionals to ask him questions.
FREDERICK EBENAU, previously sworn.
CHAIRMAN WINWARD: Okay, Mr. Ebenau. Please proceed.

MR. EBENAU: Does anybody have any questions?

MR. DASTI: Mr. Chairman, I would suggest that maybe the best way to do this is to ask the planning board engineer if they have questions first and then you can ask the board members if there's any items that aren't touched upon.

MS. WISER: I do have a limited number of questions, Mr. Chairman.

Good evening, Mr. Ebenau. I'm looking at your report. This is the revised report T-44. Do you have a copy in front of you?

MR. EBENAU: If I was to say -- no, I don't have the original. Can I just borrow the exhibit?

MR. WISER: On page five, the second text paragraph, the one that starts "This along with no anticipated savings."

MR. EBENAU: Yes.
MR. WISER: This is just a question.
You say here "Based on the tax levy with all things
being equal and no increase or decrease in anticipated revenue for the uncollected taxes." My recollection was that when you had your interchange with Mr. Michelini last time or maybe the time just before, that the err in your previous report did then result in a change for the anticipated reserve for uncollected taxes, is that correct?

MR. EBENAU: That's correct.
MR. WISER: So is this language here in the middle of the sentence, "no increase or decrease," is this adjusted somewhere else in the report?

MR. EBENAU: It's addressed in the back in the summary.

I stand corrected. No, it is not addressed directly.

MR. WISER: Okay. So can you refresh my memory? There was a change in the anticipated reserve for uncollected taxes. You are collecting less in that reserve line item, is that correct?

MR. EBENAU: As a whole the amount would be, but the proportion to South Seaside Park would be less, yes. It would go from the 11.79 to the 10.66 percent.

MR. WISER: So how does that then, when you go to the summary of your report and you begin to address the impacts on the various -- well, the impacts to the tax rate and then the amount to be raised by taxes, how is that -- what is the impact of that change?

MR. EBENAU: The impact of the change is like the rest of the change would be, that would be going from the 11.27 to the 10.66 percent. Or in the summary portion, when it comes to dollars and cents, it would come down to a 12.7 cent tax increase to the rest of the residents of Berkeley Township. Or if you want to break that down further to a single-family
home average assessed valuation, it would be a $\$ 253.37$ increase. And to the senior community, \$161.29. That also takes into consideration the reduction in debt service, which was not addressed in the initial report.

MR. WSER: Okay. I understand the reduction of debt service. So you're telling me that on page five where it says "all things being equal and no increase or decrease to the anticipated reserve for uncollected taxes," that whatever the change in the reserve for uncollected taxes is already incorporated on your analysis on page $16 ?$

MR. EBENAU: That's correct.
MR. WSER: Okay. Thank you. Just below that where you say tax levy -- this is just a question about your formatting -- what is the bold? This would be on page five and it occurs elsewhere.

MR. EBENAU: What is the bold?
MR. WSER: Yes. You have on your tax levy, you have first number is 31 million and then you have the 56,000 , et cetera, et cetera.

MR. EBENAU: I see. The bold numbers are definite reductions in taxes. Because the percentages have changed, the first bold number is municipal open space tax levy, so you would have less
ratables that you could assess open space land to and open space land can be assessed up to one percent of the assessed valuation, so that number would be reduced. And the same thing with the other bold numbers, the county tax levy, that portion of the assessed valuation, because that's how the county assesses each municipality, would be reduced in our budget and would be passed on to another budget.

MR. WISER: Okay.
MR. EBENAU: Another municipality.
MR. WISER: I'm assuming that convention
follows through the rest of the report?
MR. EBENAU: Right.
MR. WISER: Okay. On your next page, we
had asked back, I think, in your first section of
testimony to clarify for us -- and I'm not sure we
ever got the clarification, so l'm going to ask it
again. You have the average assessment single-family
home section and you have township at the 199,500
figure?
MR. EBENAU: Yes.
MR. WSER: Then you have South Seaside
Park at 408 and senior communities at 127, right?
MR. EBENAU: Correct.
MR. WISER: The question I have is --
and I think you answered the last time, the South
Seaside Park number, the 408, is a discrete number that's just South Seaside Park single-family homes?

MR. EBENAU: Average.
MR. WISER: Average. The question is does that 408 figure, is that 408 figure included in the calculation that resulted in the 199,000? In other words, is the 199,000 the single-family homes less the South Seaside Park homes?

MR. EBENAU: No. It would be a total.
MR. WISER: It's the total. So if you
were to remove -- just math theory, if you were to remove the 408 figure, the 199 figure actually comes down a little further?

MR. EBENAU: That's correct. Yes.
MR. WISER: Similarly -- and I'm
assuming this also filters through all of the calculations?

MR. EBENAU: Except for the senior communities. That stands alone. Just like the South Seaside Park stands alone.

MR. WISER: So the 199 is everything in the township less the senior communities?

MR. EBENAU: Everything in the township period, inclusive of the senior communities.

MR. WSER: Inclusive of the senior communities?

MR. EBENAU: Yes.
MR. WSER: So there would be then, if you wanted to get single-family homes for the mainland portion of the township -- and I guess we would include Pelican Island there, but for the non-Seaside Park portion of the township, the factor would be 199, there would be some reduction because you lose the 408, but then some addition because you have to pick up the 127 ?

MR. EBENAU: Correct.
MR. WSER: Okay. And you didn't --
MR. EBENAU: I did not.
MR. WSER: You did not do that. Okay.
The next page, under police services,
the first paragraph but the last sentence, the overtime for 2016 for the Police Department as a whole was 350,000 and change. As part of your calculations, I know we talked about there would not be a, in your opinion, layoffs to the Police Department. What would happen to the overtime assuming de-annexation occurs?

MR. MICHELIN: I'm going to object.
We've gone over this. This is going back. This isn't pointing out the differences between the two reports.

Whether or not you want to allow him to answer, but I fear that we're going to start going down roads that will take us --

MR. WSER: I really don't have that much.

MR. MICHELINI: It doesn't matter. It's simply going back over. If you're going to go back over, then I'm going to go back over if that's where you want to go. We've already been down this road. Let's just focus on the differences between the two reports. This is the fifth time the man has testified.

MR. DASTI: Mr. Ebenau, I think the appropriate question is has the overtime calculation changed at all between the original report and revised report?

MR. EBENAU: It has not.
MR. WISER: Okay. On page eight under Public Works services, you have labor costs, supervisory costs, those items. Then you have the snow removal and the street sweeping. The 14 and the four, is that reflected in the 92,000 ?

MR. MICHELINI: Same objection. We're going back over things that we've already covered.

MR. DASTI: He can clarify it because

MR. EBENAU: It is not. If you read the header there, it's estimated cost breakdown for South Seaside Park for solid waste, recycling, bulk and leaf pickup. The street sweeping and snow removal are separate, so it is not included in the 92.

MR. WISER: Thank you. The capital and debt service, that's new to the report, right?

MR. EBENAU: Yes, it is.
MR. WISER: Okay.
MR. EBENAU: Well, to a degree. There was in the original --

CHAIRMAN WNWARD: Page 12.
MR. WISER: Page 12.
MR. EBENAU: It was originally in there.
What wasn't in the original report was the relief of
the debt service, meaning that should South Seaside
Park de-annex away from the municipality, they would
owe their portion of it. That doesn't mean our debt service goes away. We still have to pay the debt service. However, with the funds that would be received back to the borough -- to the township, a reserve has to be set up. And then from that reserve the South Seaside portion would be used to offset a
portion of the debt service, so the net effect would be less the debt service and that's what's taken into consideration in this report.

MR. WISER: Are you referencing, just so I understand what you just said, are you referencing a negotiated amount of money that would be paid by Seaside Park to Berkeley Township that would represent some function of the debt service attributable to South Seaside Park?

MR. EBENAU: Yes.
MR. WISER: In my language.
MR. EBENAU: In your language, yes.
MR. WISER: And there were some things as I recall that you were able to mathematically or -that you were able to categorically attribute to South Seaside Park in terms of bonding and things like that but some that you couldn't. And the ones you couldn't, you calculated the 10.66 percent?

MR. EBENAU: I did.
MR. WISER: That's correct?
MR. EBENAU: That's correct. Yes.
MR. WISER: Next page, 13, just to be
clear, you have the 4 million -- this is the first text paragraph, the bold section, the $\$ 4$ million. Is that --

MR. MICHELINI: Excuse me. Are you
referring to the $4,986,000$ ?
MR. WSER: Yes.
MR. MICHELINI: That's, like, 5 million.
Not four. I just don't want any confusion on the record.

MR. WSER: I did not mean to --
MR. MICHELINI: That's fine. I just want to make sure you're referring to the same thing.

MR. WSER: That is the number I'm referring to.

In reading through this language here I
was confused. Does that number and the 531,000 , is
that reflective or does that include the Sandy
emergency bonding figure or is that inclusive or exclusive of that?

MR. EBENAU: The 4,986,000?
MR. WSER: Yes.
MR. EBENAU: That would be exclusive.
No. I'm sorry. Inclusive. Because the $5,222,000$ on top includes the $\$ 1.2$ million.

MR. WSER: So this is inclusive?
MR. EBENAU: Yes. Which, for the
record, is no longer on the books.
MR. WSER: Paid it off already?


MR. MICHELINI: It's Ebenau. So I'm correct and they're all wrong?

MR. EBENAU: Yes.
MR. MICHELINI: Thank you. I don't have any questions.

MR. DASTI: That was not pertinent to de-annexation. It is relevant because that's the first time he has been right.

MR. MICHELINI: Thank you.
MR. DASTI: I believe that is all we have for tonight.

MR. MICHELINI: I believe that's all the township has. I don't know if the board is calling any witnesses. I assume they are not based upon the discussion about education. And so the next thing is whether Mr. Wiser is going to go and then we have rebuttal witnesses and the public or what order all that goes in. Basically we have Mr. Wiser and his report and testimony and cross-examination is anticipated. I have rebuttal witnesses at some point and the public, which, Mr. Winward, I think you agree that that should be announced at least one meeting ahead of time given the length of these hearings. So given the fact that we're not really, I don't think, ready to announce that, the issue is at the next
meeting do we have Mr. Wiser testify?
CHAIRMAN WNWARD: I think that would be appropriate, if that's all that's left.

MR. DASTI: I was going to say, Mr. Michelini, our office coordinate in terms of what the next step is. I don't know if Mr. Wiser's report is almost ready or will be done in three weeks? I don't want to catch him off-guard either.

MR. WISER: I worked with the rest of our staff -- coordinated with the rest of our staff. We were under the assumption that the public was going to speak first and that our report would be inclusive of the entirety of the testimony. That's the way we had done it in the past. That was our assumption moving forward. Under that assumption and assuming then the public would get one night of testimony, it was our schedule that we would prepare our report, and in order to give it time for the board and Mr. Michelini and whoever else wants to read it, we were shooting at an October presentation.

MR. MICHELINI: We'll have to talk about
it.
about it.
MR. DASTI: Well, we'll have to talk

MR. MICHELINI: Our position is, as
having the burden of proof, we should be able to go first and go last as you would in a courtroom, so that would mean our rebuttal testimony at the end after Mr. Wiser has given his report and testimony. It's up to the board in terms of what you want to do at the next meeting. l'll be in touch with Mr. Dasti's office to discuss that. If it is your inclination to have the public here for the next meeting before the testimony is complete, I mean, it seems to me you would have them last or pretty close to last, but after testimony is in by everyone. You know, it's really up to the board how you want to handle that.

MR. DASTI: We can address that. I'II talk to Mr. Michelini between now and the beginning of next week and then we'll advise as to the best way to handle that.

CHAIRMAN WNWARD: Is your office doing any reports?

MR. DASTI: I don't believe so. I didn't anticipate that. I'll talk to Greg.

MR. WSER: The way, just in terms of what has happened in the two that I have been involved in before, is that our report became the report that was voted on by the board. The board was encouraged to make any changes in that report that they deemed

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appropriate. With those changes the attorney wrote an appropriate resolution but did not do a separate report, and that resolution and the report then went to the governing body.

MR. DASTI: Okay.
MR. MICHELINI: Well, I think there's a better process, but with all due respect, this has only been done a couple of times, so I don't know that there's a lot of guidance as to how it should be done, but I think from our perspective the appropriate process would be to have the opportunity to say the last word, as we have the burden of proof. As you would in a courtroom, you open first and then you close last. If we didn't have the burden of proof, it would be different. But that's our preference. We'll talk about it.

Thank you. Have a good night everybody.
CHAIRMAN WINWARD: Okay. Do we have a motion to adjourn?

MR. MACKRES: So moved.
CHAIRMAN WINWARD: All in favor, say aye.

## ALL: Aye.

(Meeting adjourned.)

5 Professional Reporter and Certified Court Reporter of
6 the State of New Jersey, do hereby certify that the foregoing is a true and accurate transcript of the testimony that was taken stenographically by and before me at the time, place and on the date hereinbefore set forth.

12 I DO FURTHER CERTIFY that I am neither a relative 3 nor employee nor attorney nor counsel of any of the parties to this action, and that I am neither a relative nor employee of such attorney or counsel, and that I am not financially interested in the action.

18 I DO FURTHER CERTIFY that this transcript complies with all standards cited in NJ ADC 13:43-5.9
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I, KELLY A. MC ARDLE, a Notary Public, Registered reth

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