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TOWNSHIP OF BERKELEY
PLANNING BOARD

IN THE MATTER OF:

SOUTH SEASIDE PARK HOMEOWNERS
AND VOTERS ASSOCIATION
DE-ANNEXATION PETITION HEARING

627 Pinewald Keswick Road
Bayville, New Jersey
Thursday, February 4, 2016
8:17 p.m.

B E F O R E :

- Robert Winward, Vice Chair
- Brian Gingrich, Member
- Frederick Bell, Member
- Richard Callahan, Member
- Nick Mackres, Member
- Jack Wiegartner, Member
- Domenick Lorelli, Member
- John A. Bacchione, Councilman

Darlene Sillitoe, Certified Court Reporter

LINDA SULLIVAN-HILL & ASSOCIATES
CERTIFIED COURT REPORTERS
46 South Lakeview Drive
Jackson, New Jersey 08527
(732) 833-0001

1 APPEARANCES:

2 DASTI, MURPHY McGUCKIN, ULAKY
3 KOUTSOURIS & CONNORS, ESQS.
4 620 West Lacey Road
5 Forked River, New Jersey 08731
6 BY: GREGORY P. McGUCKIN, ESQ.
7 Attorneys for the Board

8 O'MALLEY, SURMAN & MICHELINI
9 17 Beaverson Boulevard
10 Brick, New Jersey 08723
11 BY: JOSEPH MICHELINI, ESQ.
12 Attorneys for the Petitioners

13 ALSO PRESENT:

14 Kelly Hugg, Secretary
15 Nicholas Dickerson, Board Planner
16 Stuart B. Wisner, Board Planner
17 Rodney Haines, CPA
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1 (The application was called at 8:10
2 p.m.)
3 VICE CHAIR WINWARD: Okay. We'd like to
4 reconvene and hear testimony on the de-annexation of
5 South Seaside Park.

6 MR. MICHELINI: Thank you. Joseph
7 Michelini appearing.

8 We were going to continue tonight with
9 the testimony of Kenneth Moore. He's already been
10 sworn. He's our financial expert, municipal
11 accountant.

12 And so, Mr. Moore. You are still under
13 oath.

14 KENNETH MOORE, having been previous duly sworn,
15 according to law, upon his oath, continued to testify
16 as follows:

17 EXAMINATION BY MR. MICHELINI:

18 Q. Mr. Moore, last time we were here was in
19 December. I think we skipped the January meeting
20 because the Board had requested that we not appear in
21 January due to the organizational nature of their
22 schedule. So you were here in December; correct?

23 A. Correct.

24 Q. And since then have you done anything
25 additional with regard to your report to supplement or

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1 to add to it?

2 A. I have prepared two additional
3 schedules.

4 Q. Okay.

5 A. One is a representation as to the
6 police. There was a police car -- and I think when I
7 did my original report, I indicated I did not take
8 that into account. But in discussions with a number
9 of the residents, they felt that there was a police
10 presence there. So I prepared an analysis of what the
11 cost of one and two police cars would be.

12 Q. Okay. So assuming that there is either
13 one or two police cars that are there, did you then
14 analyze what would happen if one or two police cars
15 were eliminated in terms of cost savings to Berkeley
16 Township?

17 A. Yes.

18 Q. Okay. And you have that information in
19 terms of a supplemental report.

20 A. Yes.

21 Q. Okay. Could we have that marked, and
22 then we'll hand those out, if you have enough for the
23 board members.

24 Mr. McGUCKIN: Mr. Michelini, do you
25 know what exhibit number we're up to?

1 MR. MICHELINI: 50.
2 MR. MCGUCKIN: We'll have it marked
3 first.

4 (Supplemental Report of Mr. Moore was
5 marked as Exhibit 50 into evidence.)
6 (Conferring.)

7 Q. Mr. Moore, directing you to what was
8 marked as A-50. Can you tell us -- take us through
9 that supplemental report of yours.

10 A. If you go -- if you were to look at the
11 second page where there's a list of all of the police
12 officers -- of course, no names are mentioned -- but I
13 was able to derive what their ranks and pays were
14 accordingly.

15 Q. Where did you get that information from?

16 A. From the Township.

17 Q. Okay. And so that information appears
18 on Page 2 without reference to the particular
19 individual officers.

20 A. Right. So in Berkeley Township, there's
21 102 police officers. Not counting any Class I or
22 Class II officers. So you can see that you have one
23 chief, two captains, three lieutenants, 15 sergeants,
24 42 officers, some detectives, communication clerks,
25 and other individuals that are involved in the overall

1 cost of the police department, which this schedule
2 totals 700 -- \$7,400,000. The budget --

3 Q. Is that an annual 7 million --

4 A. Yeah.

5 Q. -- 400,000?

6 A. Yeah.

7 Q. Okay. Go ahead.

8 A. The budget is a little bit higher than
9 that, which would account for the overtime. Which I
10 think was in -- you know, in the other report that I
11 had handed out. Approximately \$400,000 overtime, plus
12 some Class I and II's which I could not identify
13 because the schedule that was given to me only listed
14 their hourly rates and their name but no amounts.

15 So based on that and based on what that
16 would equate to if we had one full-time police car in
17 South Seaside Park. So 24 hours a day, eight hours a
18 shift. So that's three policemen. One policeman has
19 to cover for the holi -- the weekends. So each
20 policeman only works five days a week. That leaves
21 another six days unaccounted for. So one other
22 policeman has to account for those days.

23 Then we have holidays, sick days,
24 vacation days, for all of those policemen, which then
25 equates to another policeman. So for each police car,

1 it would take five patrolmen to man that on a 24-hour
2 basis.

3 Q. Over the course of a year.

4 A. Over the course of a day.

5 Q. Over the course of a day.

6 A. Week. Whatever it is.

7 Q. Okay.

8 A. So each month you're going to have --
9 well, okay. A year. I agree with you. Over the
10 course of a year, you're going to have that.

11 Then on top of that, since, if you
12 looked at the number of sergeants versus the numbers
13 of patrolmen, it appears there's one for each five
14 patrolmen. So one sergeant would be involved with
15 this police car. So looking at the first page, you
16 can see that each policeman cost is \$124,000. The
17 77,000 for the salary is the average of the 42
18 officers. So if we divided the 42 into what the
19 officers get, you get \$77,000. Plus they have PERS,
20 health benefits, and social security. And the same
21 for the sergeant.

22 So the total amount of salaries for the
23 police for one car would be \$789,000. Then you have
24 other expenses in the budget. The other expenses were
25 over \$250,000, approximately that. So \$2400 a person

1 times six, \$40,000.

2 And then you have the car. The car
3 is -- and this is, you know, an estimate, how many
4 miles the car has to go. Well, it has to go back and
5 forth to Berkeley three times. Then it has to patrol.
6 Then it has to, you know, possibly get food for the
7 officers. And I was not able to obtain the distance
8 to the closest donut place, so I did not factor that
9 in.

10 (Laughter.)

11 A. I should have. So the total cost for
12 the police, one car, my estimate, \$840,000.

13 Q. And that's an annual -- that would be
14 over the course of a year?

15 A. For the year. Right. Since we're doing
16 this on a yearly basis.

17 Q. Okay. So what impact does that have
18 with regard to the de-annexation should one car be not
19 utilized in South Seaside Park?

20 A. Well, what it does -- and if we go to
21 the third page in what I handed out -- and I don't
22 know if anybody has -- I hope everybody brought their
23 report. Okay.

24 If we were to compare those two pages to
25 where we're at, halfway down the page on this

1 report --

2 Q. What exhibit is that?

3 A. It's called the "summary."

4 Q. Okay. What was the exhibit number? So
5 just for the record -- Mr. Moore's report. Do we have
6 that?

7 THE WITNESS: 48, 49?

8 MR. MCGUCKIN: Mr. Moore, your report is
9 49.

10 MR. MICHELINI: Fine.

11 THE WITNESS: Okay. Thank you.

12 Q. So you're comparing -- for the record,
13 you're comparing A-49 to A-50, Page 1?

14 A. One, versus the third page in the
15 handout.

16 Q. Okay. It's entitled "South Seaside Park
17 Financial Impact Summary;" correct?

18 A. Correct.

19 Q. Okay. Go ahead.

20 A. So I think halfway down the page, you'll
21 indicate that on the original report, we're saying 5.2
22 percent. On the one-car report, 2.8 percent. So the
23 2.8 percent represents what the loss in the budget is
24 to Berkeley Township with one car added versus no
25 cars, which would be at 5.2 percent.

1 MR. GINGRICH: What am I, an orphan?

2 THE WITNESS: Everybody see where that's
3 look -- following?

4 MR. MCGUCKIN: No.

5 MR. CALLAHAN: No.

6 THE WITNESS: No? Okay. Good.

7 COUNCILMAN BACCHIONE: I'm sorry.

8 Referring to --

9 THE WITNESS: Page 1.

10 COUNCILMAN BACCHIONE: Page 1.

11 THE WITNESS: And then the third page of
12 the handout.

13 COUNCILMAN BACCHIONE: Okay.

14 THE WITNESS: So they should mirror each

15 other.

16 COUNCILMAN BACCHIONE: Okay.

17 THE WITNESS: To a certain extent until
18 you get down, halfway down a page.

19 COUNCILMAN BACCHIONE: Okay. Got it.

20 THE WITNESS: Good. Very good. He's
21 got it. You guys good over there?

22 MR. LORELLI: Yup.

23 A. Okay. So that's the impact.

24 Remember, last time we talked about what
25 the costs would be at the very bottom of that page.

1 We said in Exhibit 3, it would represent 51 cents a
2 day. Now represents 43 cents a day on the average
3 home. And for the local purpose tax was 18 cents a
4 day, and now it's down to 10 cents a day. So that --

5 And I've given you backup schedules. I
6 don't know if I need to go through all of that -- the
7 schedules that indicate the impact and the tax rates.
8 They are exact, you know, comparisons. And you can
9 see the dollars that change on each one of them. So
10 that the total savings or the total costs for
11 Berkeley, you know, drops by \$800,000.

12 MR. WISER: Mr. Chairman, if I may.

13 VICE CHAIR WINWARD: Yes. Go ahead,
14 Stuart.

15 MR. WISER: Just so I understood, your
16 assumption is that should de-annexation occur, there
17 would be no -- obviously, there would be no Berkeley
18 police presence in South Seaside Park.

19 THE WITNESS: Correct.

20 MR. WISER: But does your assumption
21 assume that -- that that -- the hours and the miles
22 disappear?

23 THE WITNESS: I'm assuming that.

24 MR. WISER: So a police officer --

25 MR. MCGUCKIN: Five police officers.

1 THE WITNESS: Six.

2 MR. WISER: I thought you said five.

3 THE WITNESS: Five and then a sergeant.

4 MR. WISER: And a sergeant.

5 So did you take -- how did you apportion
6 their -- did you assume the sergeant is solely
7 responsible for South Seaside Park?

8 THE WITNESS: Well, no. I didn't.

9 Well, he's assigned -- he would be responsible for a
10 number of officers. If there's 15 sergeants and 42
11 officers, there's some correlation as to how many
12 sergeants are needed to --

13 MR. WISER: So wouldn't that sergeant be
14 spending his time on the other officers that he
15 oversees as opposed to --

16 THE WITNESS: So then we have, you know,
17 one sergeant for every ten officers? I mean, there's
18 probably some relationship as to the structure of a
19 police department. Which we were not able to obtain
20 any information from the police department on the
21 structure. So -- but, you know, I'm taking the numbers
22 and saying that's what his relationship is. And in
23 most departments, you have so many sergeants for so
24 many officers. So that's my assumption. Yes.

25 MR. WISER: But I guess you're saying it

1 necessarily follows -- and we're just talking about the
2 sergeants at the moment. It necessarily follows that a
3 sergeant who isn't going to be responsible for
4 overseeing officers in South Seaside Park doesn't need
5 to be there?

6 THE WITNESS: That's what I'm saying.

7 MR. WISER: Okay.

8 THE WITNESS: I'm saying if you have a
9 sergeant for each five officers and five officers
10 aren't needed, then why do you need a sergeant?

11 MR. WISER: Because all those five
12 officers aren't working at the same time.

13 THE WITNESS: They're -- but they're not
14 needed for South Seaside Park at all.

15 MR. WISER: So then when you said last
16 week or last month or two months ago, whenever it
17 was -- that you weren't -- that your analysis didn't
18 assume layoffs, now it does?

19 THE WITNESS: Based on new information.
20 Yes.

21 MR. WISER: Okay.

22 THE WITNESS: That's why we're
23 presenting this, Stuart. Yeah. Absolutely. I agree.

24 MR. WISER: So your -- your contention
25 is that with the loss of South Seaside Park, the

1 Township, instead of reassigning those officers and the
2 vehicles to mainland Berkeley or to the balance -- the
3 remaining portion of the township, they would -- they
4 would no longer be on the force?

5 THE WITNESS: Well, that would be a
6 decision of the governing body.

7 MR. WISER: But that's what your
8 analysis assumes.

9 THE WITNESS: My analysis is assuming
10 that. Yes. Yeah.

11 MR. WISER: Okay.

12 MR. MCGUCKIN: Five police officers, one
13 sergeant, one vehicle.

14 THE WITNESS: Yes.

15 MR. WISER: Now, your five police
16 officers, they are to cover a 24-hour period.

17 THE WITNESS: Yes.

18 MR. WISER: How many police officers did
19 you assume were going to be assigned to South Seaside
20 Park at any given time?

21 THE WITNESS: We weren't able to obtain
22 that information. I'm saying based on conversations
23 with the residents, at least one, probably two cars are
24 fully assigned to South Seaside Park. But, as I say,
25 we OPRA'd information, and we could not obtain

1 anything.

2 MR. WISER: But aren't these the same
3 residents that previously said they don't get police
4 presence?

5 THE WITNESS: I think -- you'd have to
6 question them.

7 MR. WISER: Okay.

8 MR. MICHELINI: Why don't we just mark
9 the OPRA request so you have those. And for --

10 MR. MCGUCKIN: Let me ask a question. I
11 know you'll mark them in a second, but did you receive
12 a response to the OPRA request?

13 MR. MICHELINI: Yeah. We got responses.

14 MR. MCGUCKIN: What is the response? It
15 doesn't exist?

16 MR. MICHELINI: Why don't I mark them.

17 MR. MCGUCKIN: Okay. Sure.

18 MR. MICHELINI: I'll explain what the
19 responses are. And if it's okay, Mr. McGuckin, after
20 we mark them, I'll describe what they are and then put
21 them in evidence rather than have a separate witness
22 who actually submitted the OPRA's, if the Board permits
23 that.

24 (OPRA Request, 1-22-16, was marked as
25 Exhibit A-51 into evidence.)

1 (OPRA Request, 1-4-16, was marked as
2 Exhibit A-52 into evidence.)

3 MR. WISER: Mr. Michelini, you've got --
4 is it two exhibits?

5 MR. MICHELINI: Yeah. Two exhibits.
6 A-51 and A-52. And I'll describe them, and I'll have
7 Mr. Moore verify them. And then I'll hand them to Mr.
8 McGuckin.

9 Q. A-51, do you recognize -- have you seen
10 that OPRA request before?

11 A. Yes. I got a copy of that.

12 Q. Okay. And that was submitted by Pat
13 Dolobacs, who testified as a board member -- as a --
14 rather, as a Petition signer from South Seaside Park
15 Homeowners Voters Association.

16 A. Yes.

17 Q. Is that your understanding?

18 A. Yes.

19 Q. You read the transcripts? She
20 testified?

21 A. Yes.

22 Q. And the request -- would you just read
23 the request?

24 A. We are requesting the cost of policing
25 of South Seaside Park for the years 2014 and 2015.

1 South Seaside Park costs only.
 2 Q. Okay. And that request is dated what
 3 day?
 4 A. January 22nd.
 5 Q. Of what year?
 6 A. 2016.
 7 Q. And then there is a letter response from
 8 the deputy clerk, Karen Stallings; correct?
 9 A. Correct.
 10 Q. And what is the date of that?
 11 A. January 29th, 2016.
 12 Q. Okay. And would you please read that?
 13 A. To whom it may concern: Please be
 14 advised that Berkeley Township has no document on file
 15 that separates the cost of policing areas of Berkeley
 16 Township in the participation of the South Seaside
 17 Park section.
 18 Q. "In particular" the South Seaside Park?
 19 A. Sorry. My guys eyes are getting blurry.
 20 Q. That's all right.
 21 A. Police appropriations can be found in
 22 our municipal budget. Pages are attached for 2014 and
 23 2015. The entire municipal budgets for 2014 and 2015
 24 are on our websites.
 25 Q. Okay. And you've seen the budget;

1 correct?
 2 A. I have.
 3 Q. I didn't attach them here.
 4 A. Right.
 5 Q. But you've seen them, and that didn't
 6 give you the information, I take it, that you need to
 7 break out those costs separately, and that's why
 8 you've done an analysis.
 9 A. Correct.
 10 MR. MICHELINI: Okay. So that's A-51.
 11 Do you need that? I was going to give
 12 it to Mr. McGuckin.
 13 MR. MCGUCKIN: She can keep it.
 14 Q. Okay. A-52, that is also an OPRA
 15 request by Mrs. Dolobacs; correct?
 16 A. Yes.
 17 Q. And what is the date of that?
 18 A. January 4th, 2016.
 19 Q. And I'm going to read it, and you tell
 20 me if I read it correctly.
 21 A. Thank you. I appreciate that.
 22 Q. We are requesting a copy of the daily
 23 schedule roster assigned to police in South Seaside
 24 Park for the 2015 year. How many officers per
 25 vehicle, how many vehicles assigned per day, per time

1 in the South Seaside Park for 2015. Schedules should
 2 also include rank and class of each officer assigned
 3 to South Seaside Park, number and class of officers
 4 assigned to crossing people during the summer months
 5 of 2015.
 6 Now, that was put together with your
 7 assistance, was it not?
 8 A. Yes.
 9 Q. You requested input for information as
 10 to what to put on the OPRA form?
 11 A. Yes.
 12 Q. And is that the information, more or
 13 less, that you gave to Miss Dolobacs to put on the
 14 form?
 15 A. Yes.
 16 Q. Okay. And then there is a response
 17 dated January 14, 2016, from Gilmore & Monahan's
 18 office; correct?
 19 A. Correct.
 20 Q. From Lauren Staiger, an attorney over
 21 there, as far as you know?
 22 A. Yes.
 23 Q. And I'll read this just for the sake of
 24 moving this along.
 25 Dear Miss Dolobacs, please be advised I

1 represent the Township of Berkeley. As the township
 2 attorney, I'm in receipt of your recent OPRA's request
 3 wherein you requested -- and then it repeats all the
 4 things that were in the request.
 5 The request is covered by the provisions
 6 by NJAC 13:1E-3.2(a)2, which specifically provides
 7 that the following shall remain confidential:
 8 Records, including standard operating procedures,
 9 manuals, and training materials, that may reveal an
 10 agency's surveillance, security, tactical,
 11 investigative or operational techniques, measures or
 12 procedures which, if disclosed, would create a risk of
 13 safety of persons, property, electronic data, or
 14 software compromising an agency's ability to
 15 effectively conduct investigations. Accordingly, the
 16 request is hereby denied. Correct?
 17 A. Yes.
 18 Q. All right. So I read that correctly as
 19 far as you know.
 20 So, therefore, there was an attempt to
 21 find out specific information, first as to the cost of
 22 policing South Seaside Park, and then as to the number
 23 of officers on the schedule and the number of cars
 24 that were assigned and so forth. And both of those
 25 were -- were met with the -- with those responses.

1 They did not provide the information; correct?

2 A. Correct.

3 Q. Okay. And so that led you then to do
4 your analysis; is that correct?

5 A. Correct.

6 Q. If the Planning Board is able to get
7 that information, we would ask them if they can?

8 MR. MICHELINI: And if it's subject to
9 any kind of confidentiality, Mr. McGuckin, we would
10 consent to that in terms of just showing it to the
11 experts and the attorneys and not revealing information
12 that might be of a security nature.

13 Q. But if the Planning Board were able to
14 get that information, then you could provide exact
15 information rather than go through an analysis that
16 assumes that either maybe there's a car that may be
17 lost and not in use or two cars or what have you; is
18 that correct?

19 A. I -- I believe that. Yes.

20 MR. MICHELINI: So we would ask the
21 Planning Board to consider getting that information
22 from its own police department. I believe that it has
23 the power to do that. And if there are protection
24 issues or safety issues, I think we can probably try to
25 work those out so that it didn't become all public

1 information. Because that would allow our expert to
2 get more definitive about his opinion. But in the
3 meantime, we'll have him testify as to what he did and
4 the assumptions that he made.

5 MR. MCGUCKIN: Just so the record is
6 clear, the Board doesn't have the authority to create
7 police department documents. And the first response
8 with respect to A-51 indicates that document -- no such
9 document exists.

10 MR. MICHELINI: No. I understand. I'm
11 really talking about the second thing with all the
12 schedules and police officers and so forth.

13 MR. MCGUCKIN: Uh-hum.

14 MR. MICHELINI: In A-52. That's what
15 I'm talking about. I know this board has the power to
16 issue subpoenas and to get information. But I would
17 assume with your own police department, you don't have
18 to subpoena them.

19 MR. MCGUCKIN: Well, you do in a land
20 use application. I don't know if we have that
21 authority in a de-annexation petition hearing.

22 MR. MICHELINI: I believe you have that
23 power according to Cox on zoning. From what I --

24 MR. MCGUCKIN: We do for zoning
25 applications. But I don't know if we have it for

1 purposes of this.

2 MR. MICHELINI: As a quasi-judicial
3 body, I think you have it. And even if you don't have
4 to -- I would assume that with your own police
5 department, you wouldn't have to exercise that power of
6 subpoenaing that. You would be able to ask them for
7 the information. And if there were security concerns,
8 we want you to know that we would work with the Board
9 in honoring those concerns. Because the last thing we
10 want to do is release information to put the public at
11 risk. Especially the public of South Seaside Park that
12 I represent. So I think there is a way around that.
13 And I would ask the Board to secure that information so
14 that Mr. Moore could analyze it more specifically.

15 In the absence of getting that information
16 through the Board, we're powerless to do it because
17 OPRA applies, and we've made the request. And so,
18 therefore, we have to make certain assumptions.

19 We -- the first analysis that Mr. Moore did was
20 assuming that nobody was eliminated. No cars were
21 eliminated. What would the savings be? And he came up
22 with that number. And now we're assuming one car is
23 eliminated or two or we want to see the impact of that.
24 We will buttress that with testimony from the residents
25 about cars being present there. Most recently, in

1 fact, in the last year since these proceedings started,
2 there's been an enhanced police presence there. And
3 that testimony I think was given once, but we'll
4 buttress that at another hearing.

5 So with that in mind, I'll let Mr. Moore
6 continue with his analysis. Thank you.

7 A. So, once again, I'm not going to get
8 into all of the rest of the pages with regard to the
9 one car. If we -- you know, halfway through this, at
10 the bottom left, there's an indication of one and two
11 cars. So about four pages back, at the bottom it
12 says, two -- if two police cars are eliminated --
13 everybody to that? Same financial impact. Okay.

14 And what happens if two police cars are
15 eliminated is that there is zero cost on the
16 de-annexation with regard to the local purpose tax.
17 Of course, that would also mean double the number of
18 police. And I -- I drove here in an unmarked car just
19 to make sure that, once this gets out.

20 Q. So --

21 (Laughter.)

22 A. Yes. Exactly.

23 Q. So just to -- when you say if one police
24 car is eliminated, you conclude that the total cost
25 percentage increase in taxes to Berkeley Township is

1 only 4 --

2 A. No. To 2.8.

3 Q. 2.8. Okay. And that's the projected
4 loss in revenue?

5 A. Projected loss in -- yes. In tax
6 revenue.

7 Q. Okay. And if two cars are eliminated as
8 a result of de-annexation, then the cost to Berkeley
9 Township is?

10 A. Zero.

11 Q. Zero. In terms of the overall cost of
12 de-annexation, or just local purpose tax?

13 A. Local purpose tax.

14 Q. Right.

15 MR. MCGUCKIN: Just since we're on this,
16 two quick questions.

17 THE WITNESS: Yup.

18 MR. MCGUCKIN: Did you ask for copies of
19 police reports or computer-aided dispatch records?

20 THE WITNESS: I obtained those. And I
21 think I had mentioned that at the last meeting. There
22 was, I want to tell you, 2700 calls that were made.
23 The problem is when I -- you review them, there's no
24 indication as to, did they dispatch a car or didn't
25 they dispatch a car? Were police officers involved in

1 Berkeley -- in South Seaside Park directly? Just
2 indicated the call.

3 MR. MCGUCKIN: The CAD doesn't say that
4 there was a response from an officer?

5 THE WITNESS: No. Not -- not the
6 document that I received, sir.

7 MR. MCGUCKIN: What is it that you asked
8 for?

9 THE WITNESS: The call sheets.

10 MR. MCGUCKIN: Did you ask for the
11 computer-aided dispatch records?

12 THE WITNESS: I might be able to -- I
13 might be able to show you what I have.

14 MR. MCGUCKIN: You can do it later.

15 THE WITNESS: Okay.

16 MR. MCGUCKIN: But I just want to -- and
17 did you do any calculation if Berkeley would be laying
18 off 6 or 12 officers, depending on two cars, would that
19 impact Seaside Park having to hire 6 police officers?
20 Or 12 officers?

21 THE WITNESS: I don't know that.

22 MR. MCGUCKIN: Well, if you're assuming
23 six got laid off here, you would assume six had to be
24 added there; right?

25 THE WITNESS: I've done no analysis on

1 Seaside Park.

2 MR. MCGUCKIN: Okay.

3 MR. WISER: On your original report, did
4 you -- I'm trying to find -- I think maybe you can help
5 me quicker. You include this schedule of overtime that
6 would be saved. Do you --

7 THE WITNESS: I -- no. Okay. Let me go
8 back. And I know what you're talking about. I can
9 tell you the page, and we can look at that. But I --
10 because this question came up, are we eliminating all
11 the overtime? And I said, we're eliminating a
12 percentage of police costs. If it's associated with
13 overtime, that would be how we, you know, would justify
14 it. And that -- Stu, it's on page --

15 MR. WISER: Twelve. I think I just
16 caught it.

17 THE WITNESS: Is on Page 12. And when I
18 did this analysis, I reduced that number by 25 percent.
19 So if the 368 -- 368,000, I reduced by 25 percent.

20 MR. WISER: Did you do a calculation to
21 say, rather than laying off those officers, if we
22 retained them on the force, what impact that would have
23 on the overtime?

24 THE WITNESS: Shouldn't do anything,
25 should it? I don't know. I mean, I would assume that

1 we're still dealing with overtime. So that number is
2 probably not going to change. If you kept them in
3 Berkeley Township? Is that what you're saying?

4 MR. WISER: Yes.

5 THE WITNESS: I don't know that that --
6 I can't talk about that because that -- how can I
7 factor in 6 or 12 officers now coming over to just work
8 on the mainland and not over in Berkeley Township? It
9 should eliminate all overtime. Six officers not in a
10 different location but in the township should eliminate
11 all overtime. If not, there's some problem with the
12 overtime.

13 MR. MCGUCKIN: Well, are there other
14 portions of Berkeley Township not on the mainland that
15 also receive police services?

16 THE WITNESS: I believe the Pelican
17 Island? Is that --

18 MR. MCGUCKIN: Okay. So there would
19 have to be police services there; correct?

20 THE WITNESS: But they're not based in
21 this calculation. I mean, so that's not a cost that I
22 have taken out of this.

23 MR. MCGUCKIN: But wouldn't you assume
24 that the officers who patrol South Seaside Park are
25 also patrolling Pelican Island?

1 THE WITNESS: I don't know that. All I
2 hear -- let me tell you --

3 MR. MCGUCKIN: All right.

4 THE WITNESS: Okay. We can --

5 MR. MICHELINI: You can answer.

6 THE WITNESS: Jovial but --

7 MR. MICHELINI: You can answer.

8 THE WITNESS: All I did was try to come
9 up with a cost per police car. How the police
10 department then justified keeping or retiring the
11 police, that would be up to them.

12 MR. WISER: So it is possible that there
13 would be no change at all in the budgetary aspect of --
14 of those police officers.

15 THE WITNESS: I mean, that's something I
16 cannot justify. I mean, I can't tell you what the
17 political, you know, ramifications of this or the
18 structure of the police department would be if Berkeley
19 Township and South Seaside Park split. I do not know
20 that. All I'm doing is giving you a cost as to what a
21 police car, in my opinion, costs the Township.

22 MR. MCGUCKIN: But you don't know that
23 that would be a savings? You can't testify that that's
24 a savings to the Township.

25 THE WITNESS: And I can't testify that

1 it won't be.

2 MR. MCGUCKIN: Okay.

3 MR. WISER: But you indicated in your
4 report that it would be a savings to the Township. In
5 the supplement.

6 THE WITNESS: I indicated in the report
7 if the cars were eliminated from Berkeley Township, one
8 car, here's what it would save. If two cars were
9 eliminated, here's what it would save. What Berkeley
10 Township does subsequent to the de-annexation, I don't
11 know.

12 BY MR. MICHELINI:

13 Q. But is it -- you're making those
14 assumptions, I take it, because one thing you do know
15 is that if de-annexation occurs, Berkeley Township is
16 not going to have to patrol South Seaside Park any
17 longer.

18 A. Correct.

19 Q. So there would be some impact. The
20 question of what Berkeley does is up to Berkeley. But
21 certainly that -- whenever cost savings are associated
22 with patrolling Seaside Park -- South Seaside Park --
23 would be gone or eliminated?

24 A. Right. And currently Berkeley Township
25 doesn't seem to need these officers on the mainland.

1 MR. MCGUCKIN: And you know that from
2 what?

3 THE WITNESS: They're over in South
4 Seaside Park.

5 MR. MCGUCKIN: That means that they
6 don't need them here too? I'm confused.

7 THE WITNESS: Well, if they needed them
8 here, wouldn't they hire six more persons per year?

9 MR. MCGUCKIN: Only if they could
10 possible afford it. As a CFO, you are certainly aware,
11 they may want 20 officers, but the budget defines what
12 they can actually afford to pay.

13 THE WITNESS: I agree with that.

14 MR. MCGUCKIN: Okay.

15 BY MR. MICHELINI:

16 Q. So in terms of your original analysis,
17 your original analysis assumed that no police would be
18 eliminated, and it essentially took into account a
19 percentage of cost savings for the police department
20 as a result of not having to patrol South Seaside
21 Park; correct?

22 A. Not having any presence there.

23 Q. Any presence. Right.

24 A. Yes.

25 Q. And then you've gone further and said,

1 well, if they eliminated one car as a result, it's the
2 numbers that you just testified, and then two cars
3 would be double that amount.

4 A. Correct.

5 Q. Okay. Anything else you want to say
6 relative to that issue?

7 A. No.

8 Q. And do you have additional supplemental
9 information that you'd like to have this board
10 consider?

11 A. Yes.

12 MR. MICHELINI: We'll get this marked.

13 (Impact of Debt Restructuring was marked
14 as Exhibit A-53 into evidence.)

15 Q. Okay. Mr. Moore, with regard to A-51,
16 this exhibit that you've prepared that you've entitled
17 "Impact of Debt Restructuring," can you explain what
18 it is and why you prepared it?

19 A. Yes. At the last meeting, Mr. McGuckin
20 indicated that he was concerned about the impact of
21 the debt if South Seaside Park were to de-annex and
22 become part of Seaside Park. And this is what I did
23 to prepare that.

24 The first amount represents the debt
25 service that South Seaside Park residents at 10.68

1 percent currently would be required to pay. So the
2 \$423,000. Based on their current assessment of \$543
3 million, on the average home, they would pay \$143
4 towards this debt service. The whole community is
5 required to pay.

6 If they were to merge with Seaside Park,
7 the average home would pay \$46. So there is a
8 benefit, not a nonbenefit, for them to go to Seaside
9 Park and pay their debt service there.

10 MR. MCGUCKIN: I'm sorry to interrupt.

11 THE WITNESS: Go ahead.

12 MR. MCGUCKIN: I just don't see those
13 numbers.

14 THE WITNESS: I'm sorry.

15 MR. MCGUCKIN: I just want to make sure
16 I put it in the right place.

17 THE WITNESS: Okay.

18 MR. MCGUCKIN: So the debt payment per
19 budget for South Seaside Park based on the current debt
20 of the Township would be 423,778 per year.

21 THE WITNESS: Correct.

22 MR. MICHELINI: That's based on the
23 percentage of the assessment.

24 THE WITNESS: And based on 2014.

25 MR. MCGUCKIN: Okay.

1 THE WITNESS: Debt service.

2 MR. MCGUCKIN: And the assessments for
3 South Seaside Park properties is \$543,962,800.

4 THE WITNESS: Correct.

5 MR. MCGUCKIN: Okay. And then you said
6 the number of what their per-average home is what?

7 THE WITNESS: \$143.03. And we --
8 because we established the average home was
9 one-eighty-three-six.

10 MR. MCGUCKIN: \$143 and what?

11 THE WITNESS: \$143.03.

12 MR. MCGUCKIN: Per year.

13 THE WITNESS: Right. Per year.

14 MR. MCGUCKIN: Okay. And if it became
15 part -- if they became part of Seaside Park --

16 THE WITNESS: They would pay \$46.79.

17 MR. MICHELINI: That's the second home
18 listed. In other words, the assessment is on the left.

19 MR. MCGUCKIN: I see it.

20 MR. MICHELINI: To show various prices
21 of homes. And I believe his testimony was
22 one-eighty-three-six was the average price of a home in
23 Berkeley Township.

24 MR. MCGUCKIN: Well, what's the average
25 price of the home in Seaside Park?

1 THE WITNESS: It doesn't really matter.
2 You still have to use apples and apples to make this
3 comparison.

4 MR. WISER: Mr. Moore --

5 MR. MCGUCKIN: Shouldn't we understand
6 what the impact is for those if they go to Seaside
7 Park? You're talking an average, but if these
8 residents were to go to Seaside Park, what's the
9 financial impact to them?

10 THE WITNESS: Who? To who?

11 MR. MCGUCKIN: The residents of South
12 Seaside Park.

13 THE WITNESS: The South Seaside Park
14 would pay \$46.

15 MR. MCGUCKIN: Well, that's what they --
16 that's what they would pay to Seaside Park for Seaside
17 Park's debt service?

18 THE WITNESS: Yes. They -- no. This is
19 what they would pay based on the \$423,000 payment.

20 MR. MCGUCKIN: But what is Seaside
21 Park -- what would they be paying to Seaside Park?
22 What's their debt structure at Seaside Park?

23 THE WITNESS: Once again, I'm not -- I
24 don't have that information. And --

25 MR. MICHELINI: Doesn't matter. Doesn't

1 matter.

2 THE WITNESS: It does not matter. But I
3 think if we looked at the --

4 MR. MCGUCKIN: Well, I'm having a hard
5 time understanding. I'm not a math guy.

6 THE WITNESS: Okay.

7 MR. MCGUCKIN: But why wouldn't it
8 matter to the residents of South Seaside Park? If they
9 were going to join Seaside Park, why wouldn't it matter
10 what the bottom debt of that municipality is for these
11 residents?

12 THE WITNESS: Okay. Instead of just
13 taking bonded indebtedness, let's take the total
14 budget.

15 MR. MCGUCKIN: Well, let's stick with
16 the debt service, because that's what we're talking
17 about here.

18 MR. HAINES: Mr. Moore, can I ask you?

19 THE WITNESS: Yes. Certainly.

20 MR. HAINES: Basically this calculation
21 you've done, the top half of this is the debt service
22 that's being paid currently to Berkeley. But what
23 you're now saying, that \$423,000, you're now making the
24 residents of Seaside Park -- the rest of the residents
25 of Seaside Park share in that \$423,000.

1 THE WITNESS: That's correct. I agree a
2 hundred percent with that.

3 MR. HAINES: So you're --

4 THE WITNESS: So we're adding --

5 MR. HAINES: You're sharing that debt
6 with other residents.

7 THE WITNESS: I absolutely agree. I
8 agree.

9 BY MR. MICHELINI:

10 Q. So, therefore, the cost goes down per
11 each resident in South Seaside Park of that particular
12 debt?

13 A. Well, go ahead.

14 MR. WISER: So that -- that assumption
15 or that supposition assumes that the \$423,000 gets
16 ported from Berkeley over to South Seaside Park.

17 THE WITNESS: In some fashion.

18 MR. MICHELINI: To Seaside Park.

19 MR. WISER: Or -- thank you. I
20 apologize.

21 THE WITNESS: And some -- yeah. We --
22 this discussion took place last meeting, and we said,
23 how is that going to occur? And I said, I can't answer
24 that. I mean, would Seaside Park issue debt, give you
25 the \$4 million thereabouts back, or whatever the debt

1 would be equal to? And I believe it's maybe three and
2 a half million. Or would there be an arrangement where
3 Seaside Park would pay this piece over to you as
4 revenue? I can't answer that, Stuart.

5 MR. WISER: But, okay. I accept that.

6 On the bottom half of the analysis,
7 don't you have to add the \$46.75 -- 79 cents to
8 whatever Seaside Park's other debt service is?

9 THE WITNESS: Absolutely.

10 MR. WISER: So this is not a -- the
11 bottom half is not a complete picture of what South
12 Seaside Park residents would be paying.

13 THE WITNESS: Absolutely not. But if --
14 if we went back to schedules that we weren't allowed to
15 look at a minute ago that indicates the entire picture
16 of Seaside Park, it still indicates that there's a 10
17 percent savings when the de-annexation -- you know,
18 when they merge with them. What I've done here --

19 MR. MICHELINI: So you're saying --

20 THE WITNESS: I thought I addressed -- I
21 thought I was trying to address what your question was.

22 MR. MCGUCKIN: Uh-hum.

23 THE WITNESS: Was to say, if I have \$548
24 million of assessments, and now I'm going to spread it
25 over a million, a-billion-six of assessments, it's got

1 to be a savings for everybody.

2 MR. MCGUCKIN: In South Seaside Park.

3 THE WITNESS: And Seaside Park. Because
4 they're getting \$500 million of assessments, also.

5 MR. HAINES: But each resident of
6 Seaside Park is going to be paying an additional \$46.
7 If they're on the average home, they're going to be
8 paying an additional \$46 to cover this debt.

9 THE WITNESS: Absolutely. But the other
10 side of this is, they're also picking up 48 percent of
11 increased ratables. So all of their levy is going to
12 be spread over an additional 48 percent of the levy.

13 MR. MICHELINI: So that's a benefit --

14 THE WITNESS: Which is a huge benefit to
15 Seaside Park. And I think in one of the schedules, it
16 indicates it's over 10 percent.

17 MR. MCGUCKIN: And that --

18 THE WITNESS: And that includes the debt
19 service.

20 MR. MCGUCKIN: And the residents of
21 South Seaside Park who become part of Seaside Park,
22 what would their real number be for debt service? Not
23 just what is paid to Berkeley but what they would be
24 paying in Seaside Park?

25 THE WITNESS: Once again, I don't think

1 that matters. What matters is if we take the entire
2 levy of Seaside Park and add the debt service to it and
3 divide it by the assessments, the rate goes down for
4 everybody. So including the debt service because that
5 is a part of their levy.

6 MR. MCGUCKIN: Well, I understand. But
7 you said it was like a hundred dollars savings for
8 average home. And I don't know how --

9 THE WITNESS: Well, a 10 percent.

10 MR. MCGUCKIN: But you said 143 a year.

11 THE WITNESS: Okay. This only
12 represents one number of the entire budget. If we're
13 going to do an analysis of the entire budget --

14 MR. MCGUCKIN: You're talking about debt
15 service only.

16 MR. MICHELINI: Let him finish. If he's
17 going to do an analysis of the entire budget.

18 MR. MCGUCKIN: I'm not asking for the
19 entire budget. I'm talking about debt service.

20 THE WITNESS: This is the debt service.

21 MR. MCGUCKIN: You said they're only
22 going to be paying \$46.79 --

23 THE WITNESS: Of this debt service.

24 MR. MCGUCKIN: Of Berkeley's debt
25 service.

1 THE WITNESS: Yes.
 2 MR. MCGUCKIN: What is the debt service
 3 that would be added to that that they would be paying
 4 to Seaside Park?
 5 THE WITNESS: Once again, if you take
 6 the entire levy of Seaside Park and add 48 percent of
 7 new ratables, the rate for Seaside Park is down by 10
 8 percent.
 9 MR. MCGUCKIN: But do you know what that
 10 number is?
 11 THE WITNESS: That includes --
 12 MR. MCGUCKIN: I want to know what our
 13 residents in South Seaside Park would be paying in debt
 14 service if this happens. I think that's what the Board
 15 wants to know.
 16 THE WITNESS: Okay. The debt service is
 17 part of the budget. I mean, we're looking at the
 18 whole--
 19 MR. MCGUCKIN: I understand. I
 20 understand.
 21 MR. MICHELINI: So what is the overall
 22 percentage savings to the people in South Seaside Park?
 23 THE WITNESS: Ten percent.
 24 MR. MICHELINI: And also for those in
 25 Seaside Park.

1 THE WITNESS: Right.
 2 MR. MICHELINI: So it benefits both the
 3 people in South Seaside Park and the people in Seaside
 4 Park Borough.
 5 THE WITNESS: Correct.
 6 MR. MCGUCKIN: I understand the 10
 7 percent. You are comparing the hundred -- they're
 8 saving money, you said, by going to Seaside Park.
 9 THE WITNESS: Yes.
 10 MR. MCGUCKIN: What will the debt
 11 service number be for the average residents of South
 12 Seaside Park when they become part of Seaside Park?
 13 The only way you can answer that question is if you
 14 tell me what the debt service in Seaside Park --
 15 THE WITNESS: And I already --
 16 MR. MCGUCKIN: That and multiply it by
 17 the assessments.
 18 THE WITNESS: I will get that for you.
 19 I did not know that's where you were going with this.
 20 MR. MCGUCKIN: Okay.
 21 THE WITNESS: Because I was trying to
 22 take what the entire budget for Seaside Park was, and
 23 it's going to be spread over an additional 48 percent.
 24 BY MR. MICHELINI:
 25 Q. So does it make sense to look at all the

1 numbers in the entire budget or simply to look at debt
 2 service?
 3 A. I would look at all the numbers.
 4 Q. And why is that?
 5 A. Because that's what the levy is based
 6 on.
 7 Q. And it's going to give you an overall
 8 picture of the savings; correct?
 9 A. Yes.
 10 Q. Uh-huh. Not just savings of one item.
 11 A. Correct.
 12 Q. And the overall savings is 10 percent?
 13 A. Correct.
 14 Q. To those people in the event of
 15 de-annexation, both in Seaside Park and South Seaside
 16 Park.
 17 A. Correct.
 18 Q. So it benefits both.
 19 A. Yes.
 20 Q. Thank you.
 21 MR. MCGUCKIN: What about the impact on
 22 the mainland residents?
 23 THE WITNESS: We went over that.
 24 MR. MCGUCKIN: Okay. Never mind.
 25 Go ahead.

1 THE WITNESS: We can go over it again.
 2 MR. MCGUCKIN: No. No, thank you. I'm
 3 done. I'm done.
 4 MR. MICHELINI: You want to do one
 5 police car or with two police cars being eliminated?
 6 MR. WISER: Did you do a calculation of
 7 the debt service change for the remaining Berkeley
 8 residents? Did you do a similar analysis for the
 9 remaining --
 10 THE WITNESS: Well, their's wouldn't
 11 change because it's based on the same assessment;
 12 right? In other words, if I'm pulling out 10 percent,
 13 and the ratables go down 10 percent, their dollars
 14 shouldn't change.
 15 MR. WISER: That's assuming --
 16 THE WITNESS: Dollar per dollar on the
 17 assessments.
 18 MR. WISER: That's assuming that the
 19 entire debt gets ported over.
 20 THE WITNESS: Well, I have to assume
 21 that. I don't have any other assumption for that. You
 22 know, if you want to say, we're not going to have to
 23 assume the debt, then that changes the calculations.
 24 BY MR. MICHELINI:
 25 Q. Is there anything else you'd like to

1 present to this board in terms of your report, Mr.
2 Moore?
3 A. No. I think I've confused them enough.
4 MR. HAINES: Okay. Mr. Moore, with this
5 Exhibit 50 that you presented tonight.
6 THE WITNESS: Yes.
7 MR. HAINES: Can you explain on, I guess
8 it's the fourth page of this document.
9 THE WITNESS: Uh-hum.
10 MR. HAINES: The -- under No. 4 where
11 you're getting the savings? It's labeled based on
12 associated percentages the amounts expended for SSP
13 were.
14 THE WITNESS: Right.
15 MR. HAINES: Of two-three-nine-nine-
16 five-eighty-two. When I compare that to your previous
17 report, you had a number of one-million-six-sixty-
18 four-fifty-eight. The difference being seven-thirty-
19 nine-one-twenty-four.
20 THE WITNESS: And I think I mentioned
21 that I reduced the savings for the police by 25
22 percent.
23 MR. HAINES: So you're saying, not only
24 are you going to reduce the force by six officers,
25 you're also going to have a savings of \$250,000 worth

1 of overtime.
2 THE WITNESS: Approximately. Yes.
3 Well, I think if you were to look at the list of other
4 employees in the police department, which would not --
5 not counting Class I's and II's, crossing -- and
6 probably no crossing guards. But communications,
7 recreation supervisors, clerks, lieutenants, captains,
8 some of their time is still going to -- would have been
9 devoted to South Seaside Park. And that -- that's why
10 I left it -- you know, I did reduce it, but I still
11 think there's a cost benefit there.
12 MR. HAINES: Reducing it 25 percent --
13 THE WITNESS: Yes.
14 MR. HAINES: -- is that the same
15 percentage of the number of officers that you're
16 reducing?
17 THE WITNESS: It might not be. I would
18 not say I calculated that to the penny.
19 MR. HAINES: I would say not either,
20 because you have six officers coming out, and you have
21 a hundred two --
22 THE WITNESS: Two.
23 MR. HAINES: -- I think listed on your
24 sheet.
25 THE WITNESS: So that would be ten less.

1 Less than ten, and I took out 25 percent. So I was
2 kind of --
3 MR. HAINES: So there's probably not a
4 savings of --
5 THE WITNESS: There's probably a higher
6 savings.
7 MR. HAINES: I got it. I would go the
8 other way.
9 THE WITNESS: I reduced the savings by
10 25 percent, and we took out six officers out of 102.
11 So the percentage there is much less than 25 percent.
12 MR. HAINES: So the overtime on the
13 other --
14 THE WITNESS: Once again --
15 MR. HAINES: The overtime that's listed
16 in your previous report is for the entire police force,
17 the 300 --
18 THE WITNESS: The 300 is based on the
19 percentage against the entire budget. And my comment
20 was that it's less than the overtime, which was over
21 400,000.
22 MR. HAINES: 420.
23 THE WITNESS: Right.
24 MR. HAINES: Okay. Okay. So I
25 developed some questions based on your previous report.

1 THE WITNESS: Okay.
2 MR. HAINES: First one is very general.
3 Where did you get the average home value of \$183,600?
4 THE WITNESS: That was in Scott's
5 reports.
6 MR. HAINES: Okay. That was the
7 planner. Okay.
8 THE WITNESS: Right. A lot of these
9 numbers relate back to that.
10 MR. HAINES: Okay.
11 MR. MICHELINI: Mr. Bauman's report.
12 MR. HAINES: Uh-hum. The next question
13 would be your savings on your reserve for uncollected
14 taxes.
15 THE WITNESS: Yes.
16 MR. HAINES: Which, as you stated at the
17 last meeting, you and I are the only two that
18 understand it.
19 THE WITNESS: Yes.
20 MR. HAINES: Did you take any -- are you
21 assuming with your savings on the previous report of
22 190,000, this one it's now \$215,017. Did you consider
23 the possibility of collection percentages of South
24 Seaside Park versus mainland? If the more delinquent
25 taxpayers were on this side, the percentage would

1 change versus --

2 THE WITNESS: I'd love to --

3 MR. HAINES: -- if South Seaside Park
4 was a hundred percent.

5 THE WITNESS: I'd love to see if that
6 information was available. I couldn't obtain anything
7 like that. And maybe you do, and then we could
8 recalculate this.

9 MR. HAINES: Because, obviously, if they
10 were a hundred percent taxpayers and all the
11 delinquencies were on the mainland side, the percentage
12 that the municipal would have to utilize in creating
13 the budget would have to be a higher number.

14 THE WITNESS: Of course then, also, you
15 wouldn't have --

16 MR. HAINES: So you wouldn't have the
17 same savings.

18 THE WITNESS: Right. Bu then, also,
19 they would receive a lot more interest on the
20 delinquent taxes.

21 MR. HAINES: On your previous report,
22 Page 18 talks about your calculation of the population.

23 THE WITNESS: Okay.

24 MR. HAINES: Could you explain to me why
25 your remaining population goes down from the beginning

1 line -- you start with a total of 41,255 residents, 490
2 being in South Seaside Park with 40,765. Why isn't it
3 still 40,765 when you're dealing with the total at the
4 bottom when you calculate your percentages?

5 THE WITNESS: Well, what I did was, I
6 added the summer number to the 42,469 to get from the
7 41,255 to 42,489.

8 MR. HAINES: I think you have actually a
9 math problem. You only added the summer.

10 THE WITNESS: I did. I only added the
11 summer because the year-rounds are already in the 41.

12 MR. HAINES: You didn't add the
13 highlighted summer population one-four-seven-one?

14 THE WITNESS: That was the --

15 MR. HAINES: You only added the one-one-
16 oh-three.

17 THE WITNESS: Right. Just the summer.

18 MR. HAINES: Okay. Well, you have the
19 highlighted line item for one-four-seven-one is
20 highlighted. It says "summer population" so that's --

21 THE WITNESS: I can see where that would
22 throw me off, too. I agree.

23 But I think it's because of, you know, how --
24 what the average number of people are and, you know,
25 even if we go with your theory that the number

1 shouldn't change, the percentage I used for the
2 calculations is still going to be 4.69 percent. But
3 that number is not going to change.

4 MR. HAINES: Well, if its based on, you
5 know, the section of that report says "summer
6 increases."

7 THE WITNESS: Right.

8 MR. HAINES: So I took that to say your
9 winter homes had 307 additional people come in.

10 THE WITNESS: No, I did not take that.

11 MR. HAINES: Your summer houses have
12 eleven-oh-three times your four occupants.

13 THE WITNESS: Okay.

14 MR. HAINES: To get to one-four-seven-
15 one. If you add that to your total forty-one-two-
16 fifty-five --

17 THE WITNESS: Okay. You're adding
18 homes, not people.

19 MR. HAINES: Yeah. But I'm --

20 THE WITNESS: I'm trying to base it --

21 MR. HAINES: Well, that's why I'm using
22 the forty-one-two-fifty-five, plus the summer
23 population change of one-four-seven-one that you did
24 based on a value calculation of 44 --

25 THE WITNESS: Right.

1 MR. HAINES: -- 12 times the 33.33
2 percent.

3 THE WITNESS: But the houses --

4 MR. HAINES: So I just went with the
5 assumption that it should be forty-one-two-fifty-five,
6 plus the fourteen-seventy-one to get your total
7 population. It's not going to be a material number,
8 but then that would make your total forty-two-seven-
9 sixteen, your percentage that you should be using for
10 South Seaside Park, it's a minor amount. It's off
11 300ths of a percent.

12 THE WITNESS: Well, I'll recalculate it
13 based on those 300ths of a percent.

14 But that was good. Good.

15 MR. HAINES: Okay. And, again, a lot of
16 this I'm doing based on your old report.

17 THE WITNESS: Which is fine.

18 MR. HAINES: We updated the numbers with
19 the new one. Page 10 of the report, which is probably
20 very similar to -- no -- yeah. It's similar to the
21 fifth, sixth. One, two, three, four, five, sixth page
22 in your new packet.

23 THE WITNESS: It shouldn't have changes.

24 MR. HAINES: It did. But Seaside Park
25 Borough.

1 THE WITNESS: Yeah.

2 MR. HAINES: Your calculation is only
3 increasing Seaside Park Borough for the added debt
4 service.

5 THE WITNESS: Correct.

6 MR. HAINES: Why wouldn't you have to
7 make some assumptions for added costs that are going to
8 be in Seaside Park?

9 THE WITNESS: And I think we've covered
10 this. And, you know, the indication is until we get
11 past this little blip here, then we would have to do
12 that to convince them it would be worthwhile for us to
13 join Seaside Park.

14 MR. HAINES: Well, I think it could be
15 relevant to here as well because the South Seaside Park
16 residents are still residents of Berkeley. And I think
17 the Board is supposed to be looking at the betterment
18 of their interests as well.

19 THE WITNESS: Okay.

20 MR. HAINES: But okay.

21 THE WITNESS: I'm with you.

22 MR. HAINES: So then that's kind of
23 answering my next question regarding that since you're
24 only considering the debt service portion of it.

25 Report Pages 12 to 14. So this is your

1 detail of expenses.

2 THE WITNESS: Correct.

3 MR. HAINES: And basically could you
4 explain again how you justify the savings. Majority of
5 your savings in salary lines are to overtime. Just
6 explain again.

7 THE WITNESS: Well, my savings -- okay.
8 Let's go back to what this -- this is supposed to
9 represent.

10 MR. HAINES: And I'm not talking about
11 just police. I'm talking about all the different
12 areas.

13 THE WITNESS: This represents what the
14 cost associated with servicing South Seaside Park are,
15 not that it relates to overtime. My relation with the
16 overtime was to say, if we eliminate it in South
17 Seaside Park, then we should be able to lower the
18 overtime. Because if there -- there's a cost
19 associated with them, then there has to be a cost
20 savings associated with them.

21 BY MR. MICHELINI:

22 Q. You would have taken that out of
23 anything, but you decided to take that overtime?

24 A. No. I did not take it out of overtime.

25 I related it to overtime.

1 Q. Related it. Okay.

2 MR. HAINES: Okay. My next question is
3 going to be: Did you look at the source of where the
4 overtime was generated from? You know, why is public
5 works having overtime? You know, it's probably because
6 of a snowstorm and not necessarily because of Seaside
7 Park. But you're not --

8 THE WITNESS: Well, I will say this. I
9 did do a analysis for two years. And the overtime
10 remained approximately the same. In fact, it, you
11 know, maybe it went up. And certainly there is no way
12 I'm going to be able to analyze the overtime. I
13 mean --

14 MR. HAINES: I would agree with you.

15 THE WITNESS: Yeah.

16 MR. HAINES: Okay. Other expenses that
17 are questionable. A savings of \$72,925 on your general
18 liability. Other expenses. Based that on housing?

19 THE WITNESS: Well, okay. And I agree
20 it could be based on housing or population. I mean,
21 there's a -- you know, a possible mix between the two
22 of those. Because what's the general liability
23 covering? It's buildings, flood, fire, so there's some
24 housing there. And it's on equipment. So we're
25 insuring equipment. All of that's in there. So

1 equipment's theoretically goes South Seaside Park. The
2 residents might disagree, but theoretically it goes
3 there. So could it be split into two different
4 categories? I think it could. But for consistency, I
5 tried to leave it in one.

6 MR. HAINES: Is that the same answer
7 with the Worker's Comp. savings of --

8 THE WITNESS: \$22,000.

9 MR. HAINES: \$22,683? You based that on
10 an assumption of housing?

11 THE WITNESS: Probably more related to
12 personnel. But, you know, if I had added all the
13 salaries up that we're saving and did a calculation
14 that way, that would be another method, maybe.

15 MR. HAINES: And I think you just
16 started to allude to this, but the legal services line
17 and the engineering lines.

18 THE WITNESS: Uh-hum.

19 MR. HAINES: You have savings calculated
20 in two different -- two different ways. You have
21 legal, you're going to save 18,000 -- 18,263.18 based
22 on the tax line items, and another 17,407 based on the
23 population.

24 THE WITNESS: Okay. Other -- under the
25 line items, I'm, you know -- you know, saying that

1 there's tax appeals. Some attorneys handling those.
 2 There's litigation that happens with regards to those
 3 kinds of things. And as far as under population,
 4 people. Peoples are involved in litigation.

5 MR. HAINES: So as far as the line items
 6 go, you're just basing it on -- okay.

7 THE WITNESS: Yeah.

8 MR. HAINES: Straight out of the
 9 duplicate. It's not necessarily the number of tax
 10 searches or where the tax searches are for or anything
 11 like that.

12 THE WITNESS: Yeah. And I'm not even
 13 sure that -- I would consider the tax searches in here.
 14 More of the tax appeals.

15 MR. HAINES: The tax -- okay.

16 THE WITNESS: Yeah.

17 MR. HAINES: So then similar answer for
 18 engineering, which is your basing it on population and
 19 road mileage.

20 THE WITNESS: Correct.

21 MR. HAINES: Okay. Line items -- salary
 22 line items for like the clerk, zoning, and uniform fire
 23 safety, for instance, you have salary savings in those
 24 lines. Any consideration of how they're going to --
 25 how the municipality is going to have that savings if

1 there's only one person in that department?

2 THE WITNESS: Well, they still have --

3 MR. HAINES: Like the uniform, fire
 4 safety --

5 THE WITNESS: Okay.

6 MR. HAINES: I don't believe there's any
 7 overtime on that line.

8 THE WITNESS: Hang on. How far down is
 9 that?

10 MR. HAINES: I got to finds it again.

11 MR. WISER: I think the fifth, sixth
 12 one.

13 MR. HAINES: It's on Page 13.

14 THE WITNESS: I got it.

15 MR. HAINES: It has no overtime
 16 associated with it, but yet we're going to have based
 17 on housing, and I understand why you would say housing.

18 THE WITNESS: Right. Because --

19 MR. HAINES: But it's going to have a
 20 savings of \$1,712.65. But yet the entire line item for
 21 the municipality is 28,930. So it's obviously a
 22 one-person department even -- part of a person, even.

23 THE WITNESS: And I -- you're probably
 24 right on that. The question is how do they pay him?

25 Is it a salary? Is it by hour? I don't know that. So

1 there is some cost associated wit it. Whether it's
 2 that number or a different number, there's still an
 3 association. Something.

4 MR. HAINES: Okay. Because similar
 5 areas with, like, the clerk's office and zoning. With
 6 that.

7 THE WITNESS: Well, I think the clerk is
 8 fairly obvious. She has to deal with the residents of
 9 South Seaside Park. They make phone calls. She has to
 10 file paperwork. She's -- you know, as vital
 11 statistics. So they have a population that is served
 12 by the clerk.

13 MR. WISER: But -- but a salaried
 14 employee is going to be a salaried employee, and
 15 they're going to be doing -- if they're not servicing
 16 South Seaside Park, they're doing something else with
 17 respect to the Township. So how does that become a
 18 savings?

19 THE WITNESS: Because if they don't have
 20 to deal with the residents of South Seaside Park, maybe
 21 they don't need the overtime. I'm not counting the
 22 salary. I'm just saying, can I reduce the time,
 23 overtime the clerk or any of these people have by
 24 eliminating all of South Seaside Park? Did not
 25 eliminate a salary.

1 MR. HAINES: The next question is on --
 2 regarding the revenues, Pages 16 and 17. And really
 3 it's only -- I only have a question on one item, and
 4 it's regarding the energy receipts tax.

5 THE WITNESS: Yeah.

6 MR. HAINES: Do you think there could be
 7 a potential loss of state aid based on --

8 THE WITNESS: Do you have the formula?

9 MR. HAINES: No. I don't. But I think
 10 based on the -- you probably shouldn't associate
 11 something in there.

12 THE WITNESS: And that's a good point.
 13 It's the same as we were trying to associate some cost
 14 with the school. Is there going to be a change in the
 15 school levy? Are we going to get additional benefits?
 16 Well, neither of these things then -- I can't calculate
 17 it, that's for sure.

18 MR. HAINES: Your report, in your
 19 testimony -- I remember and I can see in here that you
 20 did talk about the school. And that you didn't see a
 21 savings with the school. Necessarily. And that I
 22 would probably agree with you because there's very few
 23 students in South Seaside Park, to my knowledge. As
 24 far as the percentage of the total.

25 THE WITNESS: I think there was a -- a

1 cost detriment because of the school.
2 MR. HAINES: But -- this might probably
3 be one of my last questions. But, you know, you talked
4 about the schools. And the regional school. I
5 understand that your theory about just swapping whether
6 you're paying Seaside Park or Berkeley Township, but
7 did you give any considerations to the sewage
8 authority?

9 THE WITNESS: The sewage authority --
10 MR. HAINES: Berkeley Township.

11 THE WITNESS: Nothing -- as far as I
12 know, nothing would change. I did talk about that.
13 Yes.

14 MR. HAINES: That's really all I got.
15 Based on his report.

16 Go ahead. You had some questions on
17 that?

18 MR. WISER: Yeah. Just bear with me a
19 second, Mr. Moore. (Reviewing.)

20 Okay. So just so I understand, you
21 OPRA'd the police reports. You got 2500, 27, whatever
22 the number is you said. And those police reports
23 couldn't identify or didn't indicate that an officer
24 responded to the call?

25 THE WITNESS: Correct.

1 MR. WISER: What did they identify?

2 THE WITNESS: Can I take a look and
3 make -- see if I have these here? I'm not sure if I
4 brought them or not. (Reviewing.)

5 MR. MICHELINI: Want him to take a look
6 or -- you want to look at them?

7 MR. WISER: Yeah. Just real quickly, if
8 I may. (Reviewing.)

9 Okay. So what we have here is 79 pages
10 of a spreadsheet that says: Call time, event ID,
11 report number, street, and nature. And under the
12 nature, it's stuff -- it's simply two- or three-word
13 answers or entries that say parking problem, check
14 location. Check location. Suspicious person. It does
15 not give any detail as to how the call was handled.
16 Fair enough.

17 Okay. That's -- those are the questions
18 I have based on your report. What I would like to do
19 is go through some of the comments in the planner's
20 report where he indicated that the financial expert
21 would be able to answer the questions that we had
22 related to comments that he made.

23 THE WITNESS: I give you -- I mean,
24 should I --

25 MR. MICHELINI: I don't know if he can

1 answer.

2 THE WITNESS: Yeah.

3 MR. MICHELINI: I mean, you can ask the
4 question and, you know.

5 MR. WISER: Understood.

6 MR. MICHELINI: You can certainly ask
7 the question. I think he's addressed in the way that
8 he has done his analysis, those questions. Maybe not
9 in the direct way that Mr. Bauman thought he would do,
10 you know --

11 MR. WISER: And maybe he can point us
12 directly to the answers clearly in terms of
13 accountants.

14 MR. MICHELINI: You can certainly ask
15 the question. But, you know.

16 MR. WISER: Well, let me ask a global
17 question.

18 Do you know whether you completed your
19 report before or after he submitted his?

20 THE WITNESS: After.

21 MR. WISER: Did he consult with you on
22 any of his analyses or his thought processes? If I say
23 this, is there financial backup to support it?

24 THE WITNESS: No.

25 MR. WISER: Okay. If you'll bear with

1 me, because I got to -- I've tabbed it, but I got to
2 find exactly. (Reviewing.)

3 Okay. So you have given us his comment
4 of the elimination of services to noncontiguous barrier
5 island would result in financial savings for Berkeley
6 Township. You've given us that in your own spreadsheet
7 report.

8 THE WITNESS: Yes.

9 MR. WISER: Okay. (Reviewing.) Do you
10 have any information on the capital investment that the
11 Township has made in South Seaside Park?

12 THE WITNESS: I think in part of my
13 report, I had indicated the last six years of
14 ordinances that were passed here and then went down to
15 see what -- were any related to South Seaside Park?
16 And it was almost none. Maybe two roads.

17 MR. WISER: Okay. You can't -- off the
18 top of my head, can you point me to where that might
19 be?

20 THE WITNESS: Yeah.

21 MR. WISER: Please.

22 MR. MICHELINI: I think he testified to
23 it last time, but that's fine.

24 MR. WISER: I don't doubt he did.

25 MR. MICHELINI: We'll find it for you.

1 THE WITNESS: It's on Page 22 and 23.
 2 MR. WISER: Yeah. Actually, the last
 3 page.
 4 MR. MICHELINI: Next to the last.
 5 MR. WISER: 23, you said?
 6 THE WITNESS: 22 and 23.
 7 MR. WISER: 22. I'm sorry.
 8 MR. HAINES: 22.
 9 THE WITNESS: That's okay.
 10 MR. HAINES: This is listing out the
 11 approved ordinances for those years.
 12 THE WITNESS: Correct.
 13 MR. HAINES: For the entire
 14 municipality.
 15 THE WITNESS: Yes.
 16 MR. HAINES: Okay.
 17 THE WITNESS: And I think they generally
 18 passed, you would certainly know this better than me,
 19 one ordinance a year, and it approximated that pretty
 20 much the same amount each year. Very good capital
 21 planning, I thought.
 22 MR. WISER: So can you point here on
 23 this -- on your 22 and 23 which would be applicable to
 24 South Seaside Park.
 25 THE WITNESS: Far right column, "SSP."

1 MR. WISER: "SSP." Okay. Got it.
 2 Understood. Okay. (Reviewing.)
 3 MR. MCGUCKIN: Stu, I have a question.
 4 MR. WISER: Please. While I'm --
 5 MR. MCGUCKIN: Looking something up.
 6 MR. WISER: Yeah. While I'm fighting --
 7 MR. MCGUCKIN: I'm sitting here looking
 8 at your A-53.
 9 THE WITNESS: The debt one again?
 10 MR. MCGUCKIN: Yeah. So forgive me,
 11 but, again, I'm not a math guy.
 12 You calculated the debt payment per
 13 budget for South Seaside Park as 423,778.13. And that
 14 calculation is based upon -- that's 10 percent or so of
 15 the overall debt of the municipal?
 16 THE WITNESS: Overall debt payment --
 17 MR. MCGUCKIN: Debt payment.
 18 THE WITNESS: -- in a given year.
 19 MR. MCGUCKIN: Okay. And then you
 20 calculated what it costs the average home in South
 21 Seaside Park.
 22 THE WITNESS: For a given year.
 23 MR. MCGUCKIN: For a given year. And
 24 you base that on \$183,600 average cost of a home, and
 25 that's how you came up to the 143.03 a year.

1 THE WITNESS: Correct.
 2 MR. MCGUCKIN: In Mr. Bauman's report,
 3 he indicates that the average value of a home in South
 4 Seaside Park is \$479,900, and the median value of the
 5 housing units on the mainland side was 183,600. Should
 6 the calculation of the debt service for the Township
 7 for Berkeley -- shouldn't that be based upon the
 8 assessed value of that portion of the municipality? As
 9 opposed to the average cost on the mainland side of a
 10 home?
 11 THE WITNESS: No. I don't believe so.
 12 Once again, all we're trying to do is -- and let's
 13 pretend we left out the 183,000. And we had a hundred
 14 thousand up to a million. Based on those numbers, you
 15 would be able to say, here's what it costs in South
 16 Seaside Park. Take the same number and look down to
 17 see what it would cost in Seaside Park. There is --
 18 just because it says 183 -- and I'm not sure where that
 19 number came from, but.
 20 MR. MCGUCKIN: The debt service is paid
 21 from property taxes.
 22 THE WITNESS: Correct.
 23 MR. MCGUCKIN: And shouldn't the
 24 calculation of what South Seaside Park's portion of the
 25 debt payment that's made currently -- shouldn't that be

1 based on the assessed value of the property since
 2 that's how they're taxed?
 3 THE WITNESS: That would be the \$543
 4 million.
 5 MR. MCGUCKIN: Where is that number?
 6 THE WITNESS: The second number down on
 7 the page.
 8 MR. MCGUCKIN: (Reviewing.) So if you
 9 took the average -- well, let me ask you this. What is
 10 the -- according to this, if it was a \$500,000 house --
 11 THE WITNESS: Right.
 12 MR. MCGUCKIN: You'd be paying \$389.53
 13 in debt service.
 14 THE WITNESS: Correct.
 15 MR. MCGUCKIN: On an annual basis from
 16 South Seaside Park.
 17 THE WITNESS: Correct. And if they go
 18 to Seaside Park, they would pay \$127.
 19 MR. MCGUCKIN: So but the mainland
 20 portion would have to make that up?
 21 THE WITNESS: No. The mainland portion
 22 would not have to make that up. Because we -- the
 23 assessments drop in the mainland but so does the debt
 24 drop. They are equal.
 25 MR. MCGUCKIN: Well, we lose \$4 dollars

1 in debt, I think you said.

2 THE WITNESS: Three-point-seven maybe.

3 Yeah.

4 MR. MCGUCKIN: Let's assume four.

5 THE WITNESS: But I'm trying to just
6 base this on a budget, not what the total debt is.

7 Because I can't -- I really have no ability to get into
8 how that debt's going to be structured. I think we
9 mentioned that last meeting and this meeting.

10 MR. MCGUCKIN: They are going to go out
11 and borrow \$3.7 million and give us a check, or they
12 are giving us annual payments towards our debt service.

13 THE WITNESS: That's what I said. But
14 which one is it?

15 MR. MCGUCKIN: Right.

16 THE WITNESS: Yeah. Which one? I don't
17 know. That's why I did this. Because we're basing
18 this on an annual budget, what annual assessments are,
19 what annual tax rates are, not a lump sum change of
20 debt. Because if we did the same thing as you're
21 saying, it should result in the same result. If your
22 overall debt goes down, your debt payment goes down.
23 So it should be the same.

24 MR. MCGUCKIN: Well, it seems to me
25 that, right or wrong, there's portions of South Seaside

1 Park, they pay a higher percentage of the Township's
2 debt because they have a higher assessed value.

3 THE WITNESS: Total assessed value is
4 \$543,000 million. That's how we base what portion they
5 pay. They pay that portion of the taxes.

6 MR. MCGUCKIN: Total assessed value of
7 South Seaside Park is \$543,962.

8 THE WITNESS: Yes.

9 MR. MCGUCKIN: And the average --

10 MR. HAINES: Million.

11 MR. MCGUCKIN: 543 million.

12 THE WITNESS: Right.

13 MR. MCGUCKIN: And there are how many
14 homes in South Seaside Park that are part of this
15 petition?

16 MR. MICHELINI: That are part of the
17 petition?

18 THE WITNESS: I don't know that.

19 MR. MCGUCKIN: Valued --

20 MR. MICHELINI: You mean the Petition
21 signers?

22 MR. MCGUCKIN: Yeah. The period -- the
23 section of the municipality that seeks to de-annex.

24 THE WITNESS: Fourteen hundred homes?

25 FROM THE FLOOR: That's summer.

1 THE WITNESS: So the total homes are
2 1400.

3 MR. MCGUCKIN: Right. So if I multiply
4 that by the average value, according to Mr. Bauman,
5 that's \$671,360,000.

6 THE WITNESS: Okay. The 183 is for the
7 entire township. And we're only using it as a
8 benchmark. So if we --

9 MR. MCGUCKIN: Shouldn't we use the --

10 THE WITNESS: Yeah, okay.

11 MR. MCGUCKIN: As a benchmark, shouldn't
12 we use the value of the property in South Seaside Park
13 to make that determination?

14 THE WITNESS: Let's make it a million.
15 Let's say the average value --

16 MR. MCGUCKIN: Let's talk about what it
17 is.

18 THE WITNESS: Let's say 500,000.

19 MR. MCGUCKIN: Okay.

20 THE WITNESS: So that person would pay
21 three-eighty-nine. In debt service. And when they
22 move to Seaside Park, one-seventy-seven.

23 MR. MICHELINI: One-twenty-seven.

24 THE WITNESS: One-twenty-seven. Less.

25 MR. MCGUCKIN: They would -- I'm sorry.

1 So they would save \$250.

2 THE WITNESS: Little bit more. Yes.

3 MR. HAINES: But that's because --

4 THE WITNESS: Go ahead.

5 MR. HAINES: As I said earlier, that's
6 because you're sharing that \$423,000 with an additional
7 \$1.2 worth of assessments in Seaside Park.

8 THE WITNESS: And I completely agree.

9 MR. HAINES: So you're sharing it with
10 other people. So you're spreading it out over a bigger
11 population.

12 THE WITNESS: And that is what
13 decreases, you know, the rate. I mean, that's the
14 calculation. And, you know, the schedule we're showing
15 that the entire population or assessments of Seaside
16 Park are going to go down by -- not assessments but tax
17 rate -- by 10 percent. That's part of what we've, you
18 know, presented here. So we've always are saying there
19 is a savings to join Seaside Park.

20 MR. HAINES: I don't think you can make
21 that assumption, though, until you do the rest of your
22 calculations that you're going to eventually have to do
23 to get them to take you. Because there's a lot of
24 costs. You're saying there's a 10 percent savings, but
25 that's only because you're assuming that their budget

1 can handle everything that it needs, except it's going
2 to add this little bit of debt service to it, \$423,000.
3 THE WITNESS: I'm not assuming any of
4 that. All I'm doing is -- and I know where you're
5 going with this. But I think we've said, I have not
6 done any analysis. We have not had any discussion with
7 South -- Seaside Park.

8 MR. HAINES: And I agree with that.

9 THE WITNESS: I agree.

10 MR. MCGUCKIN: Yeah.

11 MR. HAINES: But your calculation, that
12 you're saying they are saving 10 percent, is only
13 taking Seaside Park's tax rate and adding the \$423,000
14 worth of debt to it and then spreading that out over
15 the entire population. And then saying it's going to
16 be a 10 percent savings. I don't think you can make
17 the statement that that 10 percent savings is complete
18 because there's probably other costs that they're going
19 to have to add to their budget.

20 THE WITNESS: And that -- there's a
21 possibility of that. Not I have not done that
22 calculation. Maybe the Township will ask you to do
23 that. Then we'll know what the number is.

24 MR. MCGUCKIN: Well, shouldn't the
25 Petitioners tell us what that's going to be? Shouldn't

1 we know what their impact is on them?

2 THE WITNESS: Why?

3 MR. MCGUCKIN: Well, because we have to
4 make a determination if it's in the best interest of
5 them and the municipality.

6 MR. MICHELINI: Well, we can --

7 MR. MCGUCKIN: We need to know if it's
8 in their best interest for that to happen.

9 MR. MICHELINI: But no. I don't think
10 you need to know whether or not it's the best interest
11 of the Seaside Park Borough. And that's what I said.

12 MR. MCGUCKIN: No. We need to know if
13 it's the best interest of these residents if they
14 become part of Seaside Park.

15 MR. MICHELINI: Correct. And he has
16 said very emphatically that it is in the best interest
17 of the South Seaside Park residents. They're going to
18 be -- there's going to be substantial savings to them.

19 MR. MCGUCKIN: But how -- he hasn't done
20 any analysis of what Seaside Park is going to have to
21 incur in costs, is what he just said, I believe;
22 correct?

23 And I'm looking at your report. On Page
24 10 you do a financial impact of tax levies, and you
25 have all the information from Seaside Park and, you

1 know, you do certain calculations there. But shouldn't
2 we have that information in front of you if -- for us
3 to make that determination, what is that impact going
4 to be? Or if you can't get it or do it, we understand.
5 But I want to make sure that's in the record that that
6 was not presented. That's all.

7 THE WITNESS: It was not presented.

8 MR. MCGUCKIN: All right.

9 MR. MICHELINI: All right.

10 Notwithstanding that.

11 MR. MCGUCKIN: It can be done, though.
12 It could be done. I mean, you could do OPRA requests
13 from Seaside Park and get those documents, could you
14 not? You could get their budget information? I think,
15 in fact, I think you have it in your report for certain
16 pages.

17 THE WITNESS: No. I have one. Just
18 their total budget.

19 MR. MCGUCKIN: But you could get the
20 rest just like you did Berkeley; correct?

21 THE WITNESS: I would imagine.

22 MR. MCGUCKIN: Okay. But you haven't
23 done it.

24 THE WITNESS: I have not done it.

25 MR. MCGUCKIN: All right. Thank you.

1 BY MR. MICHELINI:

2 Q. So not having done that, does it
3 substantially effect your opinion in any way that you
4 testified to before this board that there will be very
5 significant savings to the South Seaside Park
6 residents in the event of de-annexation?

7 A. I believe yes.

8 MR. MCGUCKIN: And based on what? If
9 you've not done the analysis of the impact on the tax
10 rate in Seaside Park, how can you make that opinion and
11 state that opinion?

12 THE WITNESS: Based on the information
13 that I gave you. That's all. I did not --

14 MR. MCGUCKIN: So you have no
15 information on Seaside Park?

16 THE WITNESS: That's correct.

17 MR. MCGUCKIN: Okay. That's your
18 opinion. I get it. I understand.

19 MR. CALLAHAN: Excuse me. Can I ask a
20 question, sir?

21 Page 8 of your initial, you said Seaside
22 Park Borough net valuation 1,118,000,000. And you have
23 South Seaside Park net valuation 543 or \$544 million.

24 THE WITNESS: Correct.

25 MR. CALLAHAN: What's that based on?

1 THE WITNESS: Your assessments.
 2 MR. CALLAHAN: I'm just curious.
 3 Seaside Park is three times the size of South Seaside
 4 Park; is that correct?
 5 THE WITNESS: I don't know that.
 6 MR. CALLAHAN: Well, I think it is.
 7 THE WITNESS: In area?
 8 MR. CALLAHAN: Yes.
 9 THE WITNESS: I don't know that.
 10 MR. CALLAHAN: As far as I know, Seaside
 11 Park doesn't have any trailers and has very few
 12 bungalows, yet it's valuation is only double that of
 13 South Seaside Park? Can you explain that?
 14 MR. MICHELINI: I'm going to object to
 15 the question, but it's not double. It's closer to
 16 triple.
 17 THE WITNESS: But I can explain.
 18 MR. CALLAHAN: No. Double.
 19 MR. MICHELINI: Double. Oh, I'm sorry.
 20 THE WITNESS: I can explain it. The
 21 County Board of Ocean County is the one that has --
 22 assesses these properties. These numbers are from the
 23 Ocean County Board of Taxation. I don't know where
 24 they come up with the numbers. These are their
 25 numbers.

1 MR. MCGUCKIN: Well, let me ask you
 2 this. I'm sorry to interrupt, but I think I know
 3 exactly what you're saying.
 4 What year did you use for these
 5 assessments?
 6 THE WITNESS: 2014.
 7 MR. MCGUCKIN: So that was after
 8 Hurricane Sandy.
 9 THE WITNESS: Yes.
 10 MR. MCGUCKIN: So did you look at the
 11 numbers before 2012 as to what the assessments were?
 12 THE WITNESS: It doesn't matter.
 13 MR. MCGUCKIN: It doesn't?
 14 THE WITNESS: No.
 15 MR. MCGUCKIN: If the assessed value of
 16 the municipality were \$4 billion more, that wouldn't
 17 make a difference?
 18 THE WITNESS: We're doing this analysis.
 19 We have to do a analysis for one year with the same
 20 dollars and all the same assessments in given one year.
 21 How can I use 2012 assessments against a 2014 budget
 22 and try to calculate what the rate -- your tax rate is
 23 going to be? It's impossible.
 24 MR. MCGUCKIN: If you could use 2012
 25 budget information to compare apples to apples; right?

1 THE WITNESS: Which is three years ago.
 2 Sure.
 3 MR. MCGUCKIN: Okay. So let me ask you
 4 another question. Are you familiar with the impact of
 5 Superstorm Sandy on the assessed values of property
 6 along the barrier peninsula in Ocean County?
 7 THE WITNESS: Only as it relates to
 8 these two properties.
 9 MR. MCGUCKIN: And how about on the
 10 mainland of Berkeley Township?
 11 THE WITNESS: Only as it relates to
 12 Berkeley Township.
 13 MR. MCGUCKIN: Okay. So you don't know
 14 if the assessments have gone down 20 percent or 30
 15 percent or 40 percent or 50 percent in the past two and
 16 a half years?
 17 THE WITNESS: Well, I do know that they
 18 didn't go down from '13 to '14 to '15.
 19 MR. MCGUCKIN: At all.
 20 THE WITNESS: At all.
 21 MR. MCGUCKIN: So the assessed value of
 22 Seaside Park is the same from 2013 to 2015?
 23 MR. MICHELINI: Seaside Park or South
 24 Seaside Park?
 25 THE WITNESS: Within a --

1 MR. MCGUCKIN: I think he said South
 2 Seaside Park.
 3 THE WITNESS: South Seaside Park.
 4 MR. MCGUCKIN: South Seaside Park.
 5 THE WITNESS: Yeah.
 6 MR. MCGUCKIN: Okay. So the assessed
 7 value in South Seaside Park has been the same '13, '14,
 8 '15.
 9 THE WITNESS: It went up a little. It
 10 went up a little in '15.
 11 MR. MCGUCKIN: All right.
 12 THE WITNESS: Because there was some
 13 assessments for trailer parks and other lots. So it
 14 went up.
 15 MR. MCGUCKIN: And what about in '12?
 16 THE WITNESS: I didn't look at '12.
 17 MR. MCGUCKIN: Okay. So you only looked
 18 after the storm.
 19 THE WITNESS: I only looked at what was
 20 relevant to this report.
 21 MR. MCGUCKIN: Well, do you think it
 22 would have been important to know what the assessments
 23 were before Superstorm Sandy knocked out millions of
 24 dollars of ratables?
 25 THE WITNESS: No.

1 MR. MCGUCKIN: Okay. And you only used
2 assessed value.

3 THE WITNESS: That's all I can use.

4 MR. MCGUCKIN: Well, did -- Mr. Bauman
5 didn't use assessed value. He used ACS information, I
6 believe. American --

7 THE WITNESS: Okay. I'm trying to use
8 how we determine the tax rate of this municipality.
9 That's based on assessed values.

10 MR. MCGUCKIN: And I'm talking about
11 fair market value, is what I'm asking about. I
12 understand your --

13 THE WITNESS: I have nothing to do with
14 that.

15 MR. MCGUCKIN: Okay. So Mr. Bauman's
16 numbers and yours are not the same.

17 THE WITNESS: He used a different set
18 of --

19 MR. MCGUCKIN: Numbers --

20 THE WITNESS: -- criteria than I did.

21 MR. MCGUCKIN: Okay. Thank you. I'm
22 sorry to interrupt there.

23 MR. CALLAHAN: Well, getting back to me.
24 To me, that's a question. Why is Seaside Park only
25 worth -- or appraised -- only double what South Seaside

1 Park is?

2 THE WITNESS: I don't -- I can't answer
3 that. These -- these numbers are from the Ocean County
4 Board of Taxation. They make all the assessments. I
5 just took the numbers and put them on this paper. I
6 don't know where they get them. I mean, maybe you need
7 to talk to them. I don't know what to tell you. I
8 understand what you're saying, and you're much more
9 familiar with the area than I am. But these numbers
10 are off the County Board Taxation.

11 MR. WISER: And they're not correlated
12 with any -- or equalized with the ratio.

13 THE WITNESS: County? No. These are
14 strictly off the abstract of ratables. Nothing to do
15 with county equalization.

16 MR. CALLAHAN: Well, to me, you see,
17 we're comparing two adjacent townships. And to me, as
18 I said, South Seaside Park has trailers, and it has a
19 number of bungalows. Seaside Park doesn't have either
20 one of them. And it also has a nice stretch of Ocean
21 Avenue there where the houses are a little bit more
22 than mine. So I was just wondering. To me, we're
23 talking debt service. We're talking it's all based on
24 valuations.

25 THE WITNESS: Correct. But it's based

1 on the valuation of what the assessments are in
2 Berkeley, not what the assessments are in Seaside Park.
3 The only reason we're using Seaside Park is to
4 determine what the new tax rates will be. But, yes,
5 you know, I mean, I -- you're much more familiar with
6 the area. I can only tell you that these numbers are
7 from the Ocean County -- Ocean County Board of
8 Taxation.

9 MR. CALLAHAN: Have you ridden over
10 there? You've ridden in South Seaside Park?

11 THE WITNESS: Correct.

12 MR. CALLAHAN: Have you ridden -- to get
13 there, you had to go to Seaside Park.

14 THE WITNESS: I went through numerous
15 places to get there. Yes. And but I'm not saying I
16 drove left or north.

17 MR. CALLAHAN: I understand that.

18 THE WITNESS: Yeah.

19 MR. CALLAHAN: All I'm saying to you
20 there is, it's still bugging me why it's only double.

21 When you have three times the area, and you have a lot
22 better -- I mean a lot more prestigious houses.

23 THE WITNESS: Yeah. I can't answer
24 that. I don't know.

25 MR. CALLAHAN: Who could answer it?

1 THE WITNESS: The Ocean County Board of
2 Taxation.

3 MR. HAINES: So you didn't look at the
4 equalized ratio --

5 THE WITNESS: I did. It's very similar.

6 MR. HAINES: -- between the two towns.
7 All right.

8 THE WITNESS: I did look at that.

9 BY MR. MICHELINI:

10 Q. And is this the type of information that
11 you as a municipal accountant would rely upon, the
12 Ocean County Board of Taxation assessments?

13 A. Oh, yes. You know, we have to do
14 calculations based on the assessments.

15 MR. MICHELINI: Thank you.

16 MR. MCGUCKIN: I have a similar question
17 but back to -- you said there were 1100 properties,
18 give or take.

19 THE WITNESS: I think 1400.

20 MR. CALLAHAN: 1400.

21 MR. MCGUCKIN: I thought so. I thought
22 it was 1468, but I thought you said something about
23 1100.

24 MR. HAINES: No. 1100, I think, was his
25 summers.

1 THE WITNESS: Summer and three-seven --
2 three-oh-seven is winter.

3 MR. MCGUCKIN: Okay. Thank you.

4 MR. WISER: Earlier tonight you had made
5 mention, and I'm not sure I'm getting this exactly
6 right, but you had made mention that the de-annexation
7 would result in a detriment to the Township with
8 respect to the schools.

9 THE WITNESS: Correct.

10 MR. WISER: I'm looking at -- and I just
11 want to understand in my own mind. I'm looking at Mr.
12 Bauman's report, and he makes a comment on Page 35 that
13 any withdrawal of South Seaside Park pupils from the K
14 to 6 local school district or the middle/regional
15 school districts would result in a financial savings to
16 the Berkeley Township School District, and this savings
17 is a direct economic benefit to Berkeley Township
18 residents. Are you saying that's not the case?

19 THE WITNESS: Okay. Okay. Let's
20 analyze what he's saying. He's saying there's going to
21 be a cost -- some cost reduction if students don't go
22 to the local school. Okay? And in the regional
23 school, it doesn't matter. Because regional school
24 dollars follow the --

25 MR. WISER: Follows the children. Okay.

1 THE WITNESS: Okay. So assuming that
2 there are two -- two students or three students in the
3 school, and there's some savings because they go to a
4 different school, that might be what he's referring to.
5 What I'm saying is, with the assessments going down
6 \$540 million, the residents of Berkeley Township, the
7 remaining residents, are going to have to pay more
8 based on the absorption of the levy. Because I'm
9 assuming the levy does not change. For the local
10 school.

11 MR. WISER: Understood. So just -- and
12 I know there's different elements to this, and I just
13 want to make sure I fully understand.

14 So that you -- what you -- would you or
15 would you not agree to the comment that de-annexation
16 would result in a direct economic benefit to Berkeley
17 Township residents with respect to the schools?

18 THE WITNESS: To the regional schools,
19 yes. To the local school, no.

20 MR. WISER: Okay. That -- that's really
21 all I have. I think most of my questions were answered
22 in your report.

23 MR. MACKRES: Mr. Moore, can you please
24 repeat that again? The difference between the local
25 and the regional.

1 THE WITNESS: Oh. The regional school
2 tax is based on assessments. So if it assessments move
3 out of Berkeley Township, the regional school tax would
4 go with that. In the local township, you have a levy
5 based on what it costs to run the school. When the
6 assessments go down, the levy of the local school, I'm
7 assuming, doesn't change because there is only maybe
8 one student that goes to the local school. Maybe two.

9 MR. MICHELINI: From South Seaside Park.

10 THE WITNESS: From South Seaside Park.
11 So that now I'm spreading the levy over less
12 assessments. So that levy would have to be absorbed by
13 a fewer dollars. Does that make any sense?

14 MR. MACKRES: Yes. Thank you.

15 MR. MCGUCKIN: Did you do any
16 calculation as to what that impact is on Berkeley
17 Township? Is that in your report?

18 THE WITNESS: Yes, it is.

19 MR. MICHELINI: So it's in your overall
20 numbers.

21 THE WITNESS: Yes.

22 MR. MCGUCKIN: It's in your overall
23 numbers? How about just that?

24 THE WITNESS: Yeah. If you went to Page
25 9, and you notice on the district school, the \$28

1 million in levy. That never changes.

2 MR. MCGUCKIN: Page 9.

3 THE WITNESS: Page 9.

4 MR. MCGUCKIN: Under "South Seaside
5 Park"?

6 THE WITNESS: No. Berkeley Township.

7 MR. MCGUCKIN: Okay.

8 THE WITNESS: Twenty-eight-million-
9 two-fifty-two.

10 MR. MCGUCKIN: Yes.

11 THE WITNESS: Never changes.

12 MR. MCGUCKIN: Yup.

13 THE WITNESS: But if the assessments go
14 down, then it's going to have to be absorbed by less
15 dollars. So if you went to Page 11, those, the total
16 dollars are reflected in that, and it's going to have a
17 change. So that dollar amount for Berkeley Township
18 per assessed value is going to go up.

19 MR. MCGUCKIN: By how much?

20 THE WITNESS: By whatever --

21 MR. HAINES: Basically --

22 THE WITNESS: By whatever the assessment
23 change is.

24 MR. HAINES: Right.

25 THE WITNESS: Yeah.

1 MR. HAINES: The rate he's got
2 calculated on Page 9 currently was .555 for the
3 district schools. It's going to .621.
4 THE WITNESS: Thank you.
5 MR. MICHELINI: That would change if
6 their state aid is increased. And we don't know that,
7 although, you requested that information. You couldn't
8 get it. But you were told that Berkeley Township could
9 get it. Right?
10 THE WITNESS: And I was hopeful, you
11 know, that we could get that information.
12 MR. WISER: To the extent that the state
13 aid formula is adhered to any given year.
14 THE WITNESS: Correct.
15 MR. MCGUCKIN: When was the last time it
16 was adhered to?
17 THE WITNESS: 1740.
18 (Laughter.)
19 MR. MCGUCKIN: That's what I thought.
20 So that's a roughly seven-cent tax increase for the
21 mainland portion of the municipality.
22 THE WITNESS: Correct.
23 MR. MCGUCKIN: From 55 to 62.
24 THE WITNESS: That's correct.
25 MR. WISER: Mr. Moore, if you could, I

1 think the Board might be helped by -- if you could go
2 down on your Page 9, the various taxes, and indicate to
3 them which ones follow the assessment as opposed to
4 which ones would result in an impact?
5 THE WITNESS: The ones that follow the
6 assessments are the first four, county tax, library
7 tax, health tax, and open space. And the regional
8 school tax. So those five taxes follow the assessment.
9 MR. MCGUCKIN: And that seven-cent
10 increase, that's forever. I mean, not that it goes up
11 seven cents every year, but that seven-cent increase is
12 never going to go away.
13 THE WITNESS: Why not?
14 MR. MCGUCKIN: Well, because they have
15 to absorb it.
16 THE WITNESS: Well, what if their levy
17 goes down?
18 MR. MCGUCKIN: What I'm saying, they're
19 losing one student. There's no change. They're
20 getting a seven-cent increase, and it's not going to
21 change. They're always going to have to absorb that
22 because the critical base will be changed.
23 THE WITNESS: Based on the impact that
24 their levy never changed, correct. We can make that
25 assumption.

1 MR. MICHELINI: You can't necessarily
2 make that assumption, can you?
3 THE WITNESS: I can't make it.
4 MR. WISER: I have nothing more, Mr.
5 Chairman.
6 VICE CHAIR WINWARD: Nick? Do you have
7 anything?
8 MR. DICKERSON: On this matter, I do
9 not.
10 VICE CHAIR WINWARD: Okay. Anybody else
11 on the board have any questions? I see we're getting
12 close to 10:00.
13 MR. MACKRES: I do. I have a lot of
14 questions. I could be --
15 VICE CHAIR WINWARD: Go ahead.
16 MR. GINGRICH: Good time to say good
17 night on a laugh. You got to ask some.
18 MR. MACKRES: I do. I do. Mr. Moore,
19 you're coming back next meeting as well?
20 THE WITNESS: I hope not.
21 (Laughter.)
22 THE WITNESS: I enjoy this, but I go to
23 bed at 8:00, so.
24 MR. MACKRES: All right. I have some
25 questions here.

1 Now, we talked about school districts.
2 I just want to get some background information. Are we
3 going to have a school administrator give a report?
4 MR. MICHELINI: Not unless you produce
5 one.
6 MR. MACKRES: What does that that mean?
7 MR. MICHELINI: We don't have a plan of
8 calling a school business administrator.
9 MR. MACKRES: Have you asked the school
10 business administrators and local and regional school
11 districts to do a report?
12 MR. MICHELINI: I just said we don't
13 plan to produce one.
14 MR. MACKRES: Okay. I just asked if you
15 asked for one.
16 MR. MICHELINI: No. We didn't ask.
17 MR. MACKRES: Okay. Thank you.
18 In going through my notes from last
19 month or two months ago. We spoke about state aid for
20 the school districts. Are you familiar with what
21 district factor group Seaside Park is at?
22 THE WITNESS: No.
23 MR. MACKRES: Are you familiar with what
24 a district factor group is?
25 THE WITNESS: No.

1 MR. MACKRES: Do you know what -- well,
2 I'll tell you. They are D/E. Berkeley Township is a
3 B. The higher the letter, the worst the grade. So an
4 A being next. Our state aid is impacted by that.

5 THE WITNESS: I think we just mentioned
6 that we have no idea how to calculate the state aid.

7 MR. MACKRES: Okay. It will impact it.
8 And most likely to the detriment. And receive less
9 funding. That's me speaking as a board member.

10 So maybe I'll do this. Have you counted
11 the liabilities if you break off for the school
12 district such as PERS liabilities?

13 THE WITNESS: Our PERS?

14 MR. MACKRES: Yes. Your percentage.

15 THE WITNESS: We have -- no. We have no
16 change in the PERS that relates to Berkeley Township and
17 relates to the school. Aren't they TBAF?

18 MR. MACKRES: Well, there's PERS
19 employees at a school district as well.

20 THE WITNESS: Well, but how does that
21 affect Berkeley Township's employees?

22 MR. MACKRES: Well, how that effects is
23 there's a liability number on our audits. And so --

24 THE WITNESS: Whose audits?

25 MR. MACKRES: The school audits as well

1 as the Township audits. And if there's a liability and
2 they leave --

3 THE WITNESS: Who leaves?

4 MR. MACKRES: South Seaside Park.
5 Shouldn't they take a percentage of the liability with
6 them? For all those years they received services for
7 those employees?

8 THE WITNESS: Be willing for you to do
9 the calculation and see. I don't know that.

10 MR. MACKRES: Well, it's on the audit.
11 It will say what the liability is. So if we take a
12 percentage --

13 THE WITNESS: It says what the annual
14 cost of the pension is. I don't know that until this
15 year there has ever been a liability related to the
16 audits.

17 MR. MACKRES: It is. It's called GASB
18 68, and they just changed it this year. They added it.

19 THE WITNESS: That's what I said, just
20 this year.

21 MR. MACKRES: Yes. And so --

22 THE WITNESS: I doubt it's in the audit
23 report yet. And it would only effect a footnote in the
24 municipality, not a calculation as to operations.

25 MR. MACKRES: Okay. So the school

1 districts, I know for a fact, have it for this year
2 because they just closed out the '14/'15 school year.

3 THE WITNESS: Okay.

4 MR. MACKRES: And I think Central
5 Regional's is at 70 million. Their liability.

6 THE WITNESS: But they're not -- yes.
7 And you know, it's funding it for one year, and there's
8 deferrals, and there's, you know -- deferred in-flows
9 and outflows that have to be calculated, and that
10 number changes each year. So I'm not dealing with the
11 school district. I'm dealing with Berkeley Township.

12 I mean, it's nice to talk about their dilemma. But
13 that's their dilemma, not Berkeley Township's. And
14 there's no crossover of PERS between the school
15 district and Berkeley Township. They're Berkeley's
16 employees, and you have your school district employees.

17 MR. MACKRES: So but if South Seaside
18 Park does de-annex, shouldn't they accept their
19 liabilities with them? I mean, they're taking their
20 debt. Shouldn't they also take their liabilities?

21 THE WITNESS: That's certainly a
22 calculation you could present to this board. It's your
23 board. I have no idea. I've never heard of that. And
24 I'm not sure how we would get that.

25 MR. MCGUCKIN: What -- have you done any

1 calculation of the debt service for the school?

2 THE WITNESS: Once again, it does not
3 affect what we're doing here.

4 MR. MCGUCKIN: Well --

5 THE WITNESS: Because -- no. I left in
6 the \$28 million levy, which includes the debt service.
7 I said to you, there's a detriment with the school.

8 Seven cents. The debt's already in there. We're not
9 taking the school district. Just South Seaside Park.

10 MR. MCGUCKIN: So the increase -- the
11 budget increase includes the debt service on the school
12 district portion?

13 THE WITNESS: Has nothing to do with the
14 school district. School district number has not
15 changed.

16 MR. MCGUCKIN: Well, the Berkeley -- K
17 to 6 district, which is based on assessed value; right?
18 They have debt.

19 THE WITNESS: Maybe. I don't know. Do
20 they?

21 MR. MCGUCKIN: Don't you think that we
22 would want to know that? Because doesn't that impact
23 the residents of Berkeley Township and the residents of
24 South Seaside Park?

25 THE WITNESS: It's calculated in here.

1 I already gave you that. It's in the \$28 million levy.
2 And that number did not change. We just went over
3 that, and we're saying there's a seven-cent increase
4 because the assessments are leaving. That -- all that
5 is included in the \$28 million.

6 MR. MCGUCKIN: Well, that's the budget.

7 THE WITNESS: Which includes the debt
8 service.

9 MR. MCGUCKIN: Okay. But when you talk
10 about the debt payment per budget for South Seaside
11 Park, is that -- did you do a calculation for the
12 school district budget?

13 THE WITNESS: It's in here. \$28
14 million.

15 MR. MCGUCKIN: Okay.

16 THE WITNESS: It doesn't change.

17 MR. MCGUCKIN: Okay.

18 MR. MACKRES: But if -- so there's a
19 debt -- let's call it a percentage of debt associated
20 to South Seaside Park. It's 10 percent of their
21 property or assessment, roughly. I think you said
22 10.68.

23 THE WITNESS: 10.68.

24 MR. MACKRES: Let's just call it 10.

25 THE WITNESS: Let's do that.

1 MR. MACKRES: Ten percent -- shouldn't
2 you think that 10 percent of the school debt, the local
3 school debt, should go with them?

4 THE WITNESS: Absolutely not.

5 MR. MACKRES: All right.

6 THE WITNESS: Absolutely not.

7 MR. MACKRES: And based on?

8 THE WITNESS: The -- we're still getting
9 the -- there's a detriment with this debt. Why don't
10 we say, how many students are in the school, and that's
11 what we should base the debt payment on? So let's go
12 to South Seaside Park and say, how many students do you
13 have? One. How many other students we have?

14 MR. MCGUCKIN: Whoa. Whoa. Whoa.

15 THE WITNESS: That's what you're trying
16 to do.

17 MR. MCGUCKIN: It's all based on --

18 MR. MICHELINI: That's -- let him

19 finish.

20 THE WITNESS: Yeah.

21 MR. MICHELINI: Let him finish.

22 THE WITNESS: You're making this

23 ridiculous -- I can't answer this.

24 MR. MCGUCKIN: I can't understand it,

25 either. I understand Nick's question.

1 THE WITNESS: Okay.

2 MR. MCGUCKIN: But if the school has a
3 debt, just like the Township has a debt, and the
4 residents of South Seaside Park are obligated to pay
5 their portion of that debt.

6 THE WITNESS: Right.

7 MR. MCGUCKIN: And you're telling us
8 that that's included in your number somewhere.

9 THE WITNESS: Yes.

10 MR. MCGUCKIN: I'm having a hard time
11 understanding where, but you say it's there, and I
12 won't hold up your time tonight.

13 THE WITNESS: No. No. It's okay.

14 MR. MCGUCKIN: I'll go through it. But
15 it's not a question of how many students they have.
16 It's if they're 10 percent of the rate base, aren't
17 they responsible for 10 percent of the rate of the debt
18 service of the debt for the schools?

19 THE WITNESS: No.

20 MR. MCGUCKIN: Why?

21 THE WITNESS: They're not.

22 MR. MCGUCKIN: Why?

23 THE WITNESS: It's its own entity. The
24 school is its own entity.

25 MR. MCGUCKIN: But that --

1 THE WITNESS: It's not Berkeley
2 Township.

3 MR. MCGUCKIN: But the people of --
4 residents of Berkeley Township will have to pay the
5 difference.

6 THE WITNESS: Absolutely. And that's in
7 this report.

8 MR. MCGUCKIN: Okay. I'll find it.
9 I'll find it.

10 THE WITNESS: If you want to suggest
11 that the debt moves, that's up to you, I think. Not up
12 to me.

13 MR. MCGUCKIN: The debt moves? I'm not
14 sure I understand you.

15 THE WITNESS: We're talking about the
16 debt moving to Seaside Park, and you're indicating that
17 the school debt should also. If you --

18 MR. MCGUCKIN: Assuming this all
19 happens, assuming --

20 THE WITNESS: Yeah.

21 MR. MCGUCKIN: -- the de-annexation
22 occurs.

23 THE WITNESS: Right.

24 MR. MCGUCKIN: Seaside Park will have to
25 make an arrangement to pay Seaside Park -- South

1 Seaside Park's portion of the Township's debt service.
2 Debt.

3 THE WITNESS: We're agreed to that.

4 MR. MCGUCKIN: Okay. You don't think
5 they have to pay -- the same residents don't have to
6 pay a portion of the school district debt?

7 THE WITNESS: No.

8 MR. MCGUCKIN: Okay.

9 MR. WISER: Why not?

10 THE WITNESS: I don't think they do.

11 MR. MCGUCKIN: So who pays this?

12 THE WITNESS: I have been through this
13 three or four times. Have you ever heard that
14 argument? You've been through these.

15 MR. WISER: Yeah. Well, I have.

16 THE WITNESS: Okay. Have you heard that
17 they're moving the school debt? No.

18 MR. MCGUCKIN: It's not a movement.

19 THE WITNESS: It is a movement. It's a
20 movement.

21 MR. WISER: Is not the school's body
22 capacity based in part -- based on the ratables of the
23 town?

24 THE WITNESS: Yes.

25 MR. WISER: And doesn't the loss of the

1 ratable the Seaside Park -- the South Seaside Park
2 ratable impact --

3 THE WITNESS: Only the exemption. It
4 only impacts the exemption.

5 MR. WISER: What do you mean the
6 "exemption"?

7 THE WITNESS: In other words, the school
8 debt on an annual debt statement is offset by an
9 exemption. So if you have K to 6, there's a percentage
10 of the assessments that offsets their debt. And that
11 debt is then not calculated in the calculation for the
12 valuation of Sea -- Berkeley Township's debt. Now --

13 MR. WISER: No. But the school -- the
14 residents of the entire municipality --

15 THE WITNESS: Right.

16 MR. WISER: -- are responsible for the
17 debt of the school board.

18 THE WITNESS: Okay.

19 MR. WISER: Correct?

20 THE WITNESS: Yes.

21 MR. WISER: So what -- what difference
22 does it make -- where have I heard that before? What
23 difference does it make if it's the municipal debt or
24 the school board debt? It's still the Berkeley
25 Township residents' debt.

1 THE WITNESS: Okay. Let's go with that
2 theory. Then the seven cents is going to drop down to
3 one cent. If I'm taking costs out of Berkeley
4 Township's school district --

5 MR. MCGUCKIN: But you're not.

6 THE WITNESS: Then --

7 MR. MCGUCKIN: But you're not. You said
8 one student --

9 MR. MICHELINI: Let him finish.

10 THE WITNESS: This is what you guys are
11 now contending, that I'm taking the debt.

12 MR. MCGUCKIN: I'm not contending
13 anything.

14 MR. WISER: We're not contending you're
15 taking the debt.

16 MR. MICHELINI: Please. Hold up. Hold
17 up.

18 THE WITNESS: How --

19 MR. MICHELINI: Hold on. Let him
20 answer.

21 He's saying if we take the debt, if
22 that's what you want us to do, then the number drops
23 from seven cents to one cent. Let him at least explain
24 that and finish his answer.

25 THE WITNESS: Right.

1 MR. MICHELINI: I've been very patient.
2 He has answered this question 20 times tonight.

3 MR. WISER: Well, I apologize for being
4 dense.

5 MR. GINGRICH: He's not answering it the
6 way they want to hear it.

7 MR. MICHELINI: That's exactly right.

8 (Laughter.)

9 MR. MICHELINI: That's exactly right.

10 MR. GINGRICH: Can I try something on
11 you? If I got a thousand people taking a debt of a
12 thousand dollars. Everybody's paying a dollar. You
13 take 10 percent of the people away, how many people are
14 there?

15 THE WITNESS: Nine-ninety-nine.

16 MR. GINGRICH: The debt is still a
17 thousand dollars. How much are they paying now?

18 THE WITNESS: And we've -- and that's
19 indicated in here, that that's a detriment to the
20 Township. I've said that.

21 MR. MCGUCKIN: I understand.

22 THE WITNESS: If you want us to take the
23 debt --

24 MR. GINGRICH: He's been asking you that
25 for the last 20 minutes.

1 THE WITNESS: I don't know what it is.
 2 It's in the \$28 million.
 3 VICE CHAIR WINWARD: Okay.
 4 MR. MCGUCKIN: Do you know how much it
 5 is?
 6 THE WITNESS: No.
 7 MR. MICHELINI: I'm going to object.
 8 Objection. We're past 10:00. Excuse me. Let me put
 9 my objection on the record.
 10 MR. MCGUCKIN: How is it in the \$28
 11 million?
 12 MR. MICHELINI: Let me put my objection
 13 on the record. It's past 10:00. You are berating this
 14 man. You are going over the same thing over and over
 15 and over again. This harkens back right to meeting one
 16 when we couldn't even put in the history. This shows
 17 bad -- it smacks of bad faith. It smacks of
 18 prejudgment. It smacks of an adversarial proceeding.
 19 You know, in an adversarial proceeding, you have a
 20 plaintiff or defendant, or you have an applicant and
 21 you have people that are opposed to the applicants.
 22 And you're the board. You're the quasi-judicial
 23 entity. You're not supposed to be opposed to us. You
 24 are not supposed to be advocating against this
 25 situation. You're supposed to be taking information,

1 looking at it patiently, analyzing it, wondering about
 2 it.
 3 VICE CHAIR WINWARD: We're trying to.
 4 MR. MICHELINI: No. What you're doing
 5 is not doing that. What you're doing is aggressively
 6 going after this witness, and it's on the record. I've
 7 had enough of it. We are done for tonight.
 8 MR. MCGUCKIN: I've had enough, too, Mr.
 9 Michelini.
 10 MR. MICHELINI: Thank you.
 11 MR. MCGUCKIN: Because that's the second
 12 time you brought that up. This board --
 13 MR. MICHELINI: No. It's probably about
 14 the fifth time.
 15 MR. MCGUCKIN: -- is entitled to ask
 16 questions. Now I'm going to talk.
 17 MR. MICHELINI: Go ahead.
 18 MR. MCGUCKIN: This board is entitled to
 19 ask questions. That's why they're here. They're not
 20 stones. They're here to ask questions. This is very
 21 complicated. I'll be the first to admit it. I don't
 22 think I'm a stupid guy, but I think it's very
 23 complicated.
 24 MR. MICHELINI: You're not entitled to
 25 harass.

1 MR. MCGUCKIN: Are you going to let me
 2 finish?
 3 MR. MICHELINI: No. We're done.
 4 MR. MCGUCKIN: You're not going to let
 5 me finish?
 6 MR. MICHELINI: It's after 10:00.
 7 MR. MCGUCKIN: You're leaving. Are we
 8 going to continue or are you leaving?
 9 MR. MICHELINI: Well, let me -- why
 10 don't you tell us.
 11 MR. WISER: May I suggest that this
 12 board has been working at, not necessarily
 13 de-annexation, but has been sitting here since 6:00.
 14 It's now after 10. I think tempers are running a
 15 little high. Perhaps the best thing that could happen
 16 is that, Mr. Moore, I understand you don't want to come
 17 back, but I think the best thing that could happen is
 18 Mr. Moore come back at the next meeting.
 19 VICE CHAIR WINWARD: I don't think
 20 anybody else has any more questions.
 21 MR. GINGRICH: I make a motion we
 22 adjourn.
 23 MR. CALLAHAN: Second.
 24 MR. GINGRICH: Call the roll.
 25 MS. HUGG: Mr. Mackres?

1 MR. MACKRES: Yes.
 2 MS. HUGG: Mr. Gingrich?
 3 MR. GINGRICH: Definitely.
 4 MS. HUGG: Mr. Lorelli?
 5 MR. LORELLI: Yes.
 6 MS. HUGG: Councilman Bacchione?
 7 COUNCILMAN BACCHIONE: Yes.
 8 MS. HUGG: Mr. Wiegartner?
 9 MR. WIEGARTNER: Yes.
 10 MS. HUGG: Mr. Bell?
 11 MR. BELL: Yes.
 12 MS. HUGG: Mr. Callahan?
 13 MR. CALLAHAN: Yes.
 14 MS. HUGG: Vice Chairman Winward?
 15 VICE CHAIR WINWARD: Yes.
 16 (The proceedings were concluded at 10:11
 17 p.m.)
 18
 19
 20
 21
 22
 23
 24
 25

1
2 CERTIFICATE
3
4

5 I, DARLENE SILLITOE, a Certified Court
6 Reporter and Notary Public of the State of New Jersey,
7 certify that the foregoing is a true and accurate
8 transcript of the proceedings.
9

10 I further certify that I am neither
11 attorney, of counsel for, nor related to or employed by
12 any of the parties to the action; further that I am not
13 a relative or employee of any attorney or counsel
14 employed in this case; nor am I financially interested
15 in the action.
16

17 
18

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22 Dated: February 27, 2016
23 My Notary Commission Expires
December 9, 2019
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