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TOWNSHIP OF BERKELEY
PLANNING BOARD

IN THE MATTER OF:
SOUTH SEASIDE PARK HOMEOWNERS
AND VOTERS ASSOCIATION
DE-ANNEXATION PETITION HEARING

Pinewald Keswick Road
Bayville, New Jersey
Thursday, April 5, 2018
6:15 p.m.

B E F O R E:
Robert Winward, Chairman
John Bacchione, Councilman
John Hudak, Member
Brian Gingrich, Member
Frederick Bell, Member
Domenick Lorelli, Member
Nick Mackres, Member

LINDA SULLIVAN-HILL & ASSOCIATES
CERTIFIED COURT REPORTERS
46 SOUTH LAKEVIEW DRIVE
JACKSON, NEW JERSEY 08527
(732) 833-0001

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PLANNING BOARD

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2 APPEARANCES:
3 DASTI, MURPHY, MCGUCKIN, ULAKY,
4 CHERKOS & CONNORS, ESQS.
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6 Forked River, New Jersey 08731
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8 Attorneys for the Board
9 O'MALLEY, SURMAN & MICHELINI, ESQS.
10 17 Beaverson Blvd.
11 Brick, New Jersey 08723
12 BY: JOSEPH MICHELINI, ESQ.
13 Attorneys for the Petitioners

14 ALSO PRESENT:

15 Kelly Hugg, Secretary
16 Nick Dickerson, Planner
17 Rodney Haines, CPA
18 James Oris, Planner
19 Stuart Wisser, Planner

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1 MR. WINWARD: Next up we'll start
2 next part of the, the next application is South
3 Seaside Park Homeowners and Voters Association,
4 de-annexation petition hearing.
5 MR. MICHELINI: Good evening.
6 Joseph Michelini appearing on behalf of the petition
7 signers. As you may recall, at the last hearing, we
8 had Mr. Ebenau testifying. I did not finish my
9 cross-examination of him. And I'm prepared to go
10 forward, but I do not see him yet. So, I don't know
11 what the story is with him.
12 MR. WINWARD: Do you know anything,
13 Kelly? You haven't heard anything?
14 MS. HUGG: No, I just assumed that he
15 would be here tonight.
16 MR. MICHELINI: I asked Mr. Haines,
17 he assumed the same thing, but he doesn't know. Why
18 don't we take a short break. That is my suggestion.
19 MR. WINWARD: We'll have a board
20 member contact him.
21 (Recess was taken.)
22 MR. WINWARD: Let's commence the
23 de-annexation hearing.
24 MR. MICHELINI: I'll continue with
25 the cross-examination of Mr. Ebenau Ton T-38, which

1 should be in evidence, if I can have that. That's
 2 his report.
 3 FREDERICK EBENAU, recalled.
 4 EXAMINATION BY MR. MICHELINI:
 5 Q Mr. Ebenau, you're still under oath,
 6 so you need not be sworn.
 7 A Correct.
 8 Q I'm going to show you what's been
 9 marked T-38. That was your report that we put in
 10 evidence last time.
 11 A Yes, that's correct.
 12 Q And, as you will recall, I was
 13 cross-examining you with regard to that report last
 14 time. Just give me a moment.
 15 (Off the record.)
 16 Q Okay. So, in your report, do you
 17 deal with the reserve for uncollected taxes?
 18 A I do.
 19 Q Where do you deal with that, what
 20 page?
 21 A Not finding it immediately. I don't
 22 think I dealt with it in a significant manner, if I
 23 recall correctly.
 24 Q So, to the best of your knowledge,
 25 you did not make any adjustment for the reserve for

1 uncollected taxes?
 2 A That's correct.
 3 Q All right. So, let me ask you a
 4 couple of questions first. What is the reserve for
 5 uncollected taxes?
 6 A Reserve for uncollected taxes is a
 7 gap, what have you, of an appropriation that's put
 8 into a budget for taxes that are felt that they
 9 would not be collected. Example. If you collect
 10 97 percent of your taxes in the prior year, you have
 11 to levy 103 percent, knowing that you're not going
 12 to get three percent.
 13 Q Okay. So, it's a reserve fund to
 14 make up for the taxes that are not collected or
 15 anticipated as not being collectible --
 16 A That's correct.
 17 Q -- correct? Okay. And it's based
 18 not just on the municipal tax, correct?
 19 A It's on the entire levy.
 20 Q Right. So, it includes the municipal
 21 taxes, the regional school taxes, the taxes paid to
 22 Ocean County, taxes associated with open space and
 23 whatever is else is in the levy, correct?
 24 A That's correct. Yes.
 25 Q And if de-annexation occurs, then

1 that reserve for uncollected taxes are going to go
 2 down because the levies are going to go down; isn't
 3 that right?
 4 A Yes and no. If we have the same
 5 level of payments should South Seaside Park
 6 de-annex, because they are a better section for
 7 collection of taxes, then I would say yes.
 8 Otherwise, the reserve may go up.
 9 Q Okay. So --
 10 A For lack of payment.
 11 Q All right. So, you're saying that --
 12 so, basically, the reserve for uncollected tax,
 13 which is based on all the tax levies, not just the
 14 municipal tax levy?
 15 A Correct.
 16 Q So, if you lose, let's say, 10.66
 17 percent of the assessments, okay, you're collecting
 18 that much less in reserve, without the
 19 collectability issue, okay, the risk of
 20 collectability --
 21 A Collectability.
 22 Q -- you're collecting 10.66 less in
 23 taxes, generally speaking, correct?
 24 A I wouldn't say that.
 25 Q You wouldn't say that?

1 A 10.66 is strictly the assessed
 2 valuation.
 3 Q Okay.
 4 A Because in my examples that are in
 5 the report, not all of the levies are going down by
 6 10.66 percent. The municipal levy is going down
 7 with some savings. The school, the
 8 Berkeley Township Board of Education budget is
 9 staying the same. The county is going down.
 10 Q The regional school district is going
 11 down?
 12 A The regional school district is going
 13 down. And the open space is staying the same.
 14 Q All right. So, several of them are
 15 going down and two of them are staying the same?
 16 A Pretty much.
 17 Q So, that would result, generally
 18 speaking, in the reserve for uncollected taxes going
 19 down as well, correct?
 20 A Correct.
 21 Q All right. And you have not
 22 accounted for that in your report --
 23 A Correct.
 24 Q -- correct? And one of the reasons I
 25 think you haven't accounted for it is because you

1 just said that the tax collection rate may go down,
 2 generally, as a result of losing South Seaside Park,
 3 so you're not really sure how that's going to come
 4 out --
 5 A That's correct.
 6 Q -- right? But if the tax collection
 7 rate goes down, wouldn't the revenue for interest on
 8 delinquent taxes go up?
 9 A It should, yes.
 10 Q Yeah, it should.
 11 A Yes.
 12 Q So, you'd recoup additional money.
 13 If you lose South Seaside Park and the collection
 14 rate goes down, the township, the mainland township
 15 would recoup additional money because the interest
 16 would go up on delinquent taxes, correct?
 17 A Correct.
 18 Q Have you factored that into your
 19 report?
 20 A I have not.
 21 Q Let's talk about education for a
 22 moment. If you indicate that if de-annexation
 23 occurs, and you just said it a moment ago, that
 24 there would be no change in the Berkeley Board of
 25 Education budget, correct?

1 A That's correct.
 2 Q All right. And you indicated, I
 3 believe, in your testimony that very few children
 4 attend Berkeley schools from South Seaside Park.
 5 A That's correct.
 6 Q My understanding, it's only one
 7 child. Would that surprise you?
 8 A From what I gather from speaking to
 9 the Berkeley Board of Education, it's about four
 10 children.
 11 Q Okay. And how much of the South
 12 Sea -- how much of the budget for the Berkeley Board
 13 of Education does South Seaside Park pay? Is it
 14 10.66?
 15 A 10.66.
 16 Q But, obviously, they're not getting
 17 10.66 back in terms of that it's only paying for
 18 four children, that's --
 19 A Right.
 20 Q -- an inordinate amount to pay for
 21 four children, right?
 22 A Yes, it is.
 23 Q Okay. You say there's no decrease in
 24 the Berkeley Board of Education budget, but the
 25 amount of state aid could change, correct, in the

1 event of de-annexation?
 2 A I don't know that. I'm not an expert
 3 in state formulas.
 4 Q Okay.
 5 A With that state aid being the same, I
 6 would -- without their budget changing at all with
 7 only an impact of four people, I don't think it
 8 would change at all, all that much. I don't think
 9 it strictly relates to the assessed evaluation. I
 10 think it depends on the number of pupils.
 11 Q Are you sure about that, that it
 12 depends on --
 13 A I'm not 100 percent.
 14 Q So, it could depend upon the
 15 assess -- the losing 10.66 percent of the tax base
 16 or it could be the loss of four pupils or a
 17 combination of both?
 18 A I'm not a school expert.
 19 Q So, you don't know?
 20 A No.
 21 Q So, you haven't calculated any state
 22 aid that might otherwise be available in the event
 23 of de-annexation because you don't know, correct?
 24 A Correct.
 25 Q Have you looked at any of the

1 exhibits that the petitioner put into evidence
 2 regarding state aid and whether or not it would
 3 increase or decrease?
 4 A The only other piece of documentation
 5 I looked at was the accountant's report from
 6 Kenneth Moore.
 7 Q Okay. Have you reviewed any of the
 8 other exhibits of the petitioners besides
 9 Mr. Moore's report?
 10 A And the minutes --
 11 Q The minutes of what?
 12 A -- from the financial section of the
 13 de-annexation hearings.
 14 Q Okay. So, you didn't look at
 15 anything related to state aid?
 16 A No, I did not.
 17 Q Do you understand or believe that a
 18 portion of the debt from the Berkeley School Board
 19 would go with South Seaside Park in the event of
 20 de-annexation?
 21 A That would be my general guess. I'm
 22 not certain on that, but that would be my general
 23 guess.
 24 Q So, that's a guess? That's a -- you
 25 don't have an opinion on that?

1 A I do not.
 2 Q Okay. Why is that your guess?
 3 A Because I don't know for certain. I
 4 do not know for certain.
 5 Q Okay. And if getting the debt of
 6 Berkeley schools, if your guess turns out to be
 7 accurate, shouldn't South Seaside Park also get a
 8 portion of the school assets if they're picking up
 9 school debt?
 10 A I would think so.
 11 Q But you don't know that that will
 12 occur either?
 13 A No, I don't.
 14 Q Have you ever prepared a regional
 15 school district budget?
 16 A No I have not.
 17 Q I believe on T-38, page five of your
 18 report, you state that the tax levy for Central
 19 Regional would be reduced by approximately 2,500,000
 20 if de-annexation occurs. I know that that's based
 21 on 11.27 percent, which we know is inaccurate,
 22 correct?
 23 A That's correct.
 24 Q All right. But just go with me for a
 25 moment. So, that tax levy would then go to

1 Seaside Park to pay and would not include any
 2 regional school debt, correct?
 3 A No. The school debt would also go
 4 along with it.
 5 Q The regional school debt would go
 6 with it?
 7 A Right, to South Seaside Park -- or to
 8 Seaside Park where they're annexing to.
 9 Q Okay. In the event of de-annexation,
 10 does Berkeley save money by paying less county or
 11 regional school tax?
 12 A Yes.
 13 Q Have you shown that in your report?
 14 A I did.
 15 Q Okay. How much is that savings?
 16 A I don't think I broke it out in
 17 dollars, the rates. But, roughly speaking, about
 18 \$3 million in regional schools and in county, about
 19 another \$2 million.
 20 Q Okay. What is the annual debt
 21 service on that \$5 million?
 22 A On the \$5 million?
 23 Q Well, you said 3 million county and 2
 24 million in --
 25 A No, I'm saying the levies, compare

1 the two levies.
 2 Q Okay.
 3 A Between the school and the county to
 4 go down by those amounts based upon the, at this
 5 point in time, the 11.27 percent.
 6 Q So, the tax levy --
 7 A The shifting.
 8 Q Okay. Let me understand. So, the
 9 tax levy for the Berkeley -- for the county and the
 10 regional school tax is going down. It's being
 11 shifted to Seaside Park.
 12 A Correct.
 13 Q Is there any savings to
 14 Berkeley Township as a result of that?
 15 A Yes.
 16 Q Okay. Is there any savings directly
 17 to the taxpayers as a result of that?
 18 A Yes.
 19 Q Okay. So, have you --
 20 A In levy, but when you drop off the
 21 assessed evaluation, I don't see it.
 22 Q Explain that.
 23 A It's a wash.
 24 Q It's a wash. But explain that, why
 25 it's a wash?

1 A Because they're all losing over half
 2 a million dollars -- half a billion dollars of
 3 ratables.
 4 Q Okay.
 5 A To make up for that difference.
 6 Q All right.
 7 A So, the ratable goes away and the
 8 levy goes away with it, so I think it's a wash.
 9 Q So, you think it's a wash?
 10 A (Witness nods.) There's no savings
 11 here and --
 12 Q There's no, no savings to Berkeley --
 13 whatever savings to Berkeley Township is offset by
 14 the loss of ratables; is that what you're saying?
 15 A Right. Yes. For the county and for
 16 the regional school.
 17 Q Okay.
 18 A And then Seaside Park would pick up
 19 those amounts, but they would also get the ratables.
 20 Q So, there's no detriment to
 21 Berkeley Township by the loss of the county,
 22 regional tax obligation, correct?
 23 A Correct.
 24 Q All right. Now, you testified, I
 25 believe, that there would be no change in the

1 municipal open space tax because that is based on
 2 one percent of whatever the levy, so there would be
 3 no change?
 4 A That's correct.
 5 Q Isn't the municipal open space tax
 6 based on one percent of the assessments and not
 7 one percent of the levy?
 8 A It's based on one percent of the
 9 assessments, yes.
 10 Q Okay. So, it's not based on the
 11 levy. So, if the assessments change, then there
 12 would be a reduction in the municipal open space tax
 13 because you're losing 10.66 percent of the
 14 assessments, correct?
 15 A Right. So, 10.66 would be less in
 16 the tax bill, yes. The levy would decrease.
 17 Q Did you, the fact that there's a
 18 decrease in the municipal open space tax, did you
 19 take that into account in determining whether or not
 20 there would be a savings to Berkeley Township?
 21 A I did. I see that as a wash also.
 22 Q You see it as a wash?
 23 A Because you're losing the ratables
 24 for the same reason.
 25 Q Okay. Let's talk a little bit about

1 Tri-Boro. You mentioned, I believe, that there's a
 2 Tri-Boro first aid donation of 12,000 per year,
 3 correct?
 4 A Yes.
 5 Q How do you know it won't be less if
 6 South Seaside Park de-annexes from or, you know,
 7 from Berkeley Township?
 8 A I don't know for certain.
 9 Q Okay.
 10 A But I know it would continue to --
 11 hopefully, it would continue on and they would take
 12 care of Pelican island.
 13 Q Well, how many calls did Tri-Boro
 14 respond to in Pelican Island versus South Seaside
 15 Park?
 16 A I do not know.
 17 Q Do you know that for any year,
 18 2015 --
 19 A No.
 20 Q -- '16 or '17? No. Okay. So, I'd
 21 like you to assume, for the purposes of our
 22 discussion, that 50 percent of the calls went to
 23 South Seaside Park and 50 percent came from Pelican
 24 Island for Tri-Boro. Would it make sense, then, to
 25 reduce the donation from 12,000 to 6,000 in the

1 event of de-annexation?
 2 A It could.
 3 Q Okay. There's certain logic to that,
 4 right?
 5 A There's certain logic to it.
 6 Although I don't think they asked for a reduction in
 7 the donation.
 8 Q But it's a donation.
 9 A It's a donation.
 10 Q It's not an obligation.
 11 A It's not an obligation.
 12 Q Have you spoken to anybody at
 13 Tri-Boro?
 14 A I have not.
 15 Q So, the fact that you think it's
 16 going to continue at 12,000, according to your
 17 report, is simply an assumption, correct?
 18 A Correct.
 19 Q Not a fact?
 20 A Correct.
 21 Q I believe you indicate there's 30,000
 22 savings for fire; is that correct? If you tell.
 23 Take a look at that.
 24 A Yes, for fire services, yes.
 25 Q For fire services. I'm sorry. What

1 page is that? Page seven --
 2 A Page seven.
 3 Q -- of T-38, correct?
 4 A That's correct.
 5 Q Where did you get that number from?
 6 A That's the amount that we appropriate
 7 in our budget.
 8 Q Do you have a copy of the budget?
 9 A Not with me.
 10 Q You don't have a copy. Okay.
 11 My understanding is, the budget says 39,000.
 12 I could be wrong. But assuming it says 39,000, that
 13 number would be 39,000, not 30?
 14 A Assumably, yes.
 15 Q And you can check that --
 16 A I can.
 17 Q -- right? And that would change your
 18 report slightly, not greatly, but slightly --
 19 A Slightly.
 20 Q -- as an additional cost savings of
 21 another \$9,000 to Berkeley Township in the event of
 22 de-annexation --
 23 A Correct.
 24 Q -- right? Now, what is the total
 25 debt of Berkeley Township, according to your report?

1 A As of December 31, 2017, it is
2 \$48,991,315.82.
3 Q 48 million, nine hundred what?
4 A 991,315.82.
5 Q And that represents bonded capital
6 improvements, correct?
7 A Not only bonded, debt service and
8 anticipation interest, temporary debt and also
9 amounts authorized but not yet issued, total debt.
10 Q Do you know how much of it is bonded
11 capital improvements?
12 A It's not broken out here.
13 Q Do you have any idea if it's more
14 than 20 million in bonded capital?
15 A It's more than \$20 million, yes.
16 Q Is it more than 30 million?
17 A Yes.
18 Q More than 40 million?
19 A No.
20 Q Somewhere between 30 and 40 million
21 in bonded capital?
22 A In bonded capital, yes.
23 Q Okay.
24 A Let me just go back a second.
25 Considering permanent financing or temporary

1 financing, when you combine the two of them
2 together, meaning general obligation bonds and bond
3 anticipation notes, it's over \$30 million.
4 Q Okay.
5 A If you deduct the bond anticipation
6 notes, it's in the 20s.
7 Q And do you have any idea what the
8 percentage value of the capital improvements are
9 that were directly related to South Seaside Park?
10 A No.
11 Q Do you know if it was anywhere near
12 10.66 percent or 11.27 percent?
13 A It's really hard to say. The reason
14 being is because when the township is buying trucks
15 or computer equipment for the police department, it
16 services the entire township.
17 Q So, you can't tell?
18 A So, I really can't say that, you
19 know, it's one percent that's used here. It's not
20 broken out by areas in the township. It's used for
21 the entire township.
22 Q The first time you testified,
23 Mr. Mackres asked questions about clawback. Do you
24 remember that?
25 A Clawback?

1 Q He said that there was FEMA money
2 that was provided, that in the event of
3 de-annexation, he wanted to know if some of that
4 could be clawed back to Berkeley Township. Did you
5 look to see how much the FEMA money was actually
6 utilized to -- for the mainland portions of the
7 Sandy damaged community versus the barrier island?
8 A I tried to. I did look at it. But I
9 could not come up with anything definitive as to how
10 much money was either clawed back or even expended
11 for any particular section of town.
12 Q Okay. So, you have no opinion on
13 that?
14 A No opinion.
15 Q Okay. And let's assume for a minute
16 that the capital improvements for the municipality,
17 let's assume that the bonded capital improvements
18 don't approach anywhere near 10.66 percent for that
19 which was done over in South Seaside Park, do you
20 think South Seaside Park should be able to claw some
21 of that money back or no?
22 A No, I don't think so.
23 Q Why not?
24 A Because I don't think the law works
25 that -- but you would have that answer better than

1 I.
2 Q Okay.
3 A And, again, when many of the capital
4 assets are bought, whether it be dump trucks,
5 garbage trucks, recycle trucks, it's used
6 proportionately.
7 Q Well, let's, how about the school
8 system, if they had one or two or three or four
9 students but they're paying 10.66 percent of the
10 Berkeley school budget, do you think they should --
11 which far exceeds the amount of the cost for each
12 student, for all the students, do you think they
13 should be able to claw some of that back?
14 A Again, I have no opinion on that.
15 Q Let's talk a little bit about the
16 beach cost. Now, you assumed that the beach would
17 go with the township in the event of
18 de-annexation --
19 A That's correct.
20 Q -- right? We talked about that. And
21 that's -- that's simply an assumption on your part?
22 A That's correct.
23 Q You know that the petitioners would
24 like to have the beach?
25 A I do.

1 Q And you also know, based upon our
 2 last colloquy, that when Judge Addison decided this
 3 matter 30 or 40 years ago, that the beach went with
 4 the petitioners in his initial addition?
 5 A You had mentioned that.
 6 Q Okay. You have no reason to
 7 disbelieve that --
 8 A No, not at all.
 9 Q -- correct? Okay. So, I'd like you
 10 to assume for a moment that the beach is going to go
 11 with the petitioners. So, if the beach goes with
 12 the petitioners, do the petitioners then have an
 13 obligation to pay Berkeley Township for the value of
 14 the beach?
 15 A I would think they would.
 16 Q Okay. And that would be, basically,
 17 if they're paying 10.66 percent of the taxes, would
 18 they then pay 89.34 percent of the value or the
 19 difference to 100 for the beach? Would that be
 20 appropriate?
 21 A No, I don't think it would be. I
 22 think it would be whatever the market value is.
 23 Q You think they should pay market.
 24 Okay. But the people in South Seaside Park, they
 25 have an interest in all the mainland parks as well,

1 correct?
 2 A They do. As of now, as --
 3 Q Correct?
 4 A -- a member of the township as a
 5 whole.
 6 Q So, in the event of de-annexation, if
 7 they have to pay for the beach, they should get
 8 credit for 10.66 percent of the value of each of the
 9 14 mainland parks or whatever number there are,
 10 correct?
 11 A I suppose you can position it that
 12 way.
 13 Q Well, that makes sense, doesn't it?
 14 If they have to pay for the beach, then the township
 15 should pay them for what they're giving up in the
 16 mainland in the interest of the mainland parks,
 17 right?
 18 A Going on that, going on that way of
 19 thinking, it's possible, sure.
 20 Q Well, it's logical, is it not?
 21 A Well --
 22 Q Yes.
 23 A -- to a degree.
 24 MR. DASTI: You really are asking
 25 outside the scope of the report he prepared. You're

1 asking his personal opinion as to what is, quote,
 2 fair. I think you should direct your questioning as
 3 to the report that's in front of him.
 4 MR. MICHELINI: Well, the report
 5 deals with the beach being, whether or not it's
 6 going to be part of de-annexation or not, he's made
 7 certain --
 8 MR. DASTI: Right.
 9 MR. MICHELINI: -- assumptions. I
 10 think I'm allowed to explore that, quite frankly.
 11 MR. DASTI: I think you've
 12 explored --
 13 MR. MICHELINI: This is an expert.
 14 This isn't a lay witness.
 15 MR. DASTI: Okay. Well, I think
 16 you've explored it. So, let's move on.
 17 THE WITNESS: If you recall my
 18 explanation on --
 19 MR. MICHELINI: There's no question
 20 pending.
 21 BY MR. MICHELINI:
 22 Q Now, at the last meeting, you
 23 testified truthfully, right?
 24 A Yes.
 25 Q You testified accurately, right?

1 A Yes.
 2 Q I think you were very accurate.
 3 A I hope so. I would hope so.
 4 Q Okay. You testified that there would
 5 be no police laid off, no public works employees
 6 laid off in the event of de-annexation or any
 7 employees from any department, correct?
 8 A No, I did not. There was -- there
 9 would be a layoff in class one and class two special
 10 officers.
 11 Q I'm sorry. You're right. I
 12 apologize. You're right. You did say that. But
 13 other than the class one and twos, there would be no
 14 layoffs, to the best of your knowledge?
 15 A To the best of my knowledge, correct.
 16 Q Okay. But that was an assumption on
 17 your part?
 18 A Correct.
 19 Q Have you done anything to verify
 20 whether or not that's true?
 21 A No.
 22 Q Okay.
 23 A The assumption remains.
 24 Q Ultimately, and the assumption in
 25 part is based upon the fact that, ultimately, the

1 council determines who gets laid off or who doesn't
 2 get laid off, correct?
 3 A That's correct, because the counsel
 4 passes the budget, yes.
 5 Q Right. Okay. So, that's not
 6 something that you decide --
 7 A No.
 8 Q -- right? Or Mr. Camera --
 9 A No.
 10 Q -- correct? Okay. Or anybody else
 11 in the town other than the council, correct?
 12 A Correct.
 13 Q Now, when it comes to balancing a
 14 municipal budget, we did talk a lot about this, you
 15 take various things into consideration in balancing
 16 a budget, correct?
 17 A I do.
 18 Q And have you ever, in the budgetary
 19 process, you've -- the -- balancing the budget
 20 involves using a surplus, right --
 21 A Yes.
 22 Q -- as part of balancing the budget,
 23 right?
 24 A It does.
 25 Q Raising the tax rate, if necessary,

1 to meet the levy --
 2 A Yes.
 3 Q -- correct?
 4 A Correct.
 5 Q Allocating certain resources, does it
 6 involve allocation of resources?
 7 A Yes.
 8 Q And it can involve layoffs, correct?
 9 A It can.
 10 Q It doesn't necessary but it certainly
 11 can?
 12 A Certainly can.
 13 Q Okay. Have you ever been involved
 14 working for a municipality, and you talked about
 15 working for Ocean Gate, Camden, Manchester,
 16 Paterson, maybe others, where layoffs were part of
 17 balancing the municipal budget?
 18 A Yes.
 19 Q So, that does happen and it can
 20 happen?
 21 A Absolutely.
 22 Q And in the event of de-annexation,
 23 that's something that could happen?
 24 A Could.
 25 Q As a means of not allowing the taxes

1 to go up too much, correct?
 2 A Balancing the budget.
 3 Q So, at the last time we were
 4 together, we discussed meetings that you had with
 5 various board professionals. Do you remember that?
 6 A I do.
 7 Q I brought out a couple e-mails. And,
 8 in particular, the two meetings that we talked about
 9 was a meeting in April of '15, April of 2015?
 10 A Yes.
 11 Q That's the meeting where the
 12 Christopher Reid e-mail, which specifically says
 13 that it was meeting with the board professionals and
 14 some of the township people for the purpose of
 15 strategizing how to refute the testimony of the
 16 petitioners way back in April of 2015?
 17 A I do.
 18 Q And I believe you indicated that that
 19 did give you an indication that the township was
 20 opposed to de-annexation at that point, based on
 21 that e-mail, correct?
 22 A Based upon the e-mail, yes.
 23 Q Okay. And then there was another
 24 meeting in March of 2016, but you didn't remember
 25 too much from either meeting; is that correct?

1 A That's correct.
 2 Q Did you have any other meetings with
 3 any of the other planning board professionals other
 4 than Mr. Haines? I think you talked about him, and
 5 I don't know whether technically he's a planning
 6 board professional. He's an auditor. You talked to
 7 him -- you talked -- you told me about the meeting
 8 that you had with him to go over your draft report,
 9 right?
 10 A That's correct.
 11 Q Okay. But -- and you told me about
 12 the finance committee meeting in which Mr. Bacchione
 13 was present?
 14 A That's correct.
 15 Q But other than those meetings that I
 16 just mentioned, the two from the e-mails, the
 17 finance committee report and the meeting with
 18 Mr. Haines to discuss your draft report, did you
 19 have any other meetings with any of the board
 20 professionals to discuss testimony that would be
 21 given by the township, to the best of your
 22 knowledge?
 23 A Board professionals, no.
 24 Q Okay. Do you have any notes from any
 25 of those meetings that we talked about just now, on

1 the four meetings?
 2 A Not that I can recall, no, I don't
 3 believe so.
 4 Q You have no notes from the finance
 5 committee?
 6 A No.
 7 Q And no notes from your meeting with
 8 Mr. Haines?
 9 A No. I basically went over my report
 10 with Mr. Haines. And also included, if you recall,
 11 Mr. Camera was there as well.
 12 Q Okay. And no notes from the meetings
 13 from a couple years ago?
 14 A Couple years, no.
 15 Q Do you have any agendas from any of
 16 those meetings?
 17 A I don't even know if there were one.
 18 Q Does the finance committee maintain
 19 an agenda?
 20 A Occasionally, depending on what the
 21 subject matter is. If we're just talking about one
 22 or two issues, then no.
 23 Q Who would prepare the agenda in the
 24 event that they have one?
 25 A I would.

1 Q Okay. Does anybody maintain minutes
 2 of the finance committee meetings?
 3 A No.
 4 Q So, those are the only meetings that
 5 you were at where the board profession -- any of the
 6 board professionals were present? That would
 7 include Mr. Wisner, Mr. Oris, Mr. Peters,
 8 Mr. McGuckin or any other of the board
 9 professionals?
 10 A That's correct.
 11 Q Okay. Would you view such a meeting
 12 with planning board professionals as inappropriate,
 13 given the fact that the last time you testified, you
 14 admitted that the planning board is independent of
 15 the township in this process?
 16 A I still feel that they are
 17 independent, as far as this process is concerned.
 18 Q So, it would be inappropriate to have
 19 that meeting to discuss what the township's going to
 20 testify, in your opinion, correct?
 21 MR. DASTI: I'm going to object to
 22 that.
 23 A Not necessary to testify.
 24 MR. DASTI: Hold on a second. I'm
 25 going to object as to your characterization as it's

1 inappropriate. Why would it be inappropriate? I
 2 think you need to explain --
 3 MR. MICHELINI: Because it shows bias
 4 and interest in the outcome of this matter. It's
 5 not appropriate. The planning board is supposed to
 6 be totally independent in the process. And if the
 7 township is meeting with the planning board
 8 professionals or any members of the township are
 9 meeting with the planning board professionals, it
 10 goes to the issue of bias and interest and it
 11 shouldn't happen.
 12 MR. DASTI: Okay. Well, sir, now you
 13 can answer as to whether or not you feel that that's
 14 inappropriate.
 15 A I don't think it was inappropriate.
 16 I think meeting with the individuals that you had
 17 just named was more of an education as to what would
 18 be happening more than procedural. Not a -- not in
 19 the way of, okay, this is the way we have to act.
 20 This is, you know, we're faced now with a
 21 de-annexation. This is what goes on in a
 22 de-annexation. So, it was more of an educational
 23 type of thing. I have prepared --
 24 Q You're saying it was an educational
 25 type of thing, or a meeting like that wouldn't be

1 inappropriate because it would be an educational
 2 type of thing? What are you saying?
 3 A I don't think it was inappropriate,
 4 because it was educational.
 5 Q Which meeting?
 6 A Both of those meetings that you
 7 referred to.
 8 Q The early meetings?
 9 A Early meetings, yes.
 10 Q Back in April of 2015 and March of
 11 2016?
 12 A That's correct. That's correct.
 13 Q Educational only?
 14 A Yes. Yes.
 15 Q So that the e-mail from
 16 Christopher Reid, which has been marked in evidence
 17 which says, we're getting together for the purpose,
 18 among other things, to strategize regarding how
 19 we're going to refute the testimony of the
 20 petitioners, was not the basis of that? That wasn't
 21 part of the meeting?
 22 A I don't recall the memo, it saying
 23 that. I'm not saying --
 24 Q You don't recall it saying that?
 25 Let's pull it out.

1 A I trust you. I believe you.
 2 (Off the record.)
 3 Q I'm going to show you what's been
 4 marked A-79. And this is an e-mail that we
 5 discussed last time, on which you were copied.
 6 That's to Mr. McGuckin, Stuart Wisner, Rodney Haines,
 7 Jim Morris and Stan Slachetka. Do you remember
 8 that?
 9 A I do.
 10 Q Okay. You remember I asked you
 11 specifically about the fact that it was from
 12 Mr. Reid, right?
 13 A Yes.
 14 Q It's dated April 10, 2015?
 15 A Yes.
 16 Q And he's asking to plan a meeting to,
 17 among other things, create a strategy for the
 18 township portion of the hearing, including, but not
 19 limited to, material items to refute from applicant
 20 testimony, documentation required, priority of
 21 witnesses and witnesses for the township.
 22 So, part of the strategy was to obtain
 23 information and material that would refute the
 24 testimony of the applicants. Do you see that? That
 25 would be the petitioners, correct?

1 A Uh-hum. It does say that, yes.
 2 Q That would be the petitioners, as far
 3 as you know?
 4 A Yes.
 5 Q And you have no reason to believe
 6 that that was not discussed, correct?
 7 A No, it probably was discussed.
 8 Q Okay. So, way back in April of 2015,
 9 the board professionals were meeting with the
 10 township administrator, Mr. Reid, to discuss, as far
 11 as you know, among other things, how to refute the
 12 petitioners' testimony, correct?
 13 A Yes, correct.
 14 Q And you were copied on that e-mail --
 15 A I was.
 16 Q -- twice? You have two e --
 17 A No. Guess they just like me twice as
 18 much.
 19 Q Okay. And I think I asked you
 20 whether or not anybody stood up and said, gee,
 21 that's inappropriate, you know, for us as board
 22 professionals to be discussing the township's
 23 strategy of refuting the applicant's testimony?
 24 A Yeah, I don't recall any
 25 conversations like that.

1 Q All right. So, it wasn't simply
 2 about education of the process, was it? It was also
 3 about developing a strategy to refute the testimony
 4 of the petitioners at that point; isn't that
 5 correct?
 6 A That's what the e-mail says, yes.
 7 Q And you have no reason to disbelieve
 8 that?
 9 A Correct.
 10 Q You don't think Mr. Reid's a liar, do
 11 you?
 12 A No, I don't think so.
 13 MR. DASTI: Mr. Michelini, I thought
 14 you asked the witness as to whether he thought it
 15 was inappropriate, not as to what Mr. Reid's purpose
 16 was or what Mr. Reid's --
 17 MR. MICHELINI: I'll be happy to ask
 18 him that.
 19 Q Do you think it was inappropriate --
 20 MR. DASTI: You have asked him that.
 21 Q -- that Mr. Reid was calling a
 22 meeting to discuss strategy as to how to defeat the
 23 testimony or refute the testimony of the
 24 petitioners, or don't you have an opinion?
 25 A I don't have an opinion only because

1 I've never been involved in a de-annexation.
 2 Q Okay. Thank you.
 3 Now, other than the meetings that we've
 4 talked about, the meeting of April 15, the meeting
 5 of March of '16, the finance committee meeting that
 6 you had with Mr. Bacchione where you went over some
 7 numbers that are in your report, and the meeting
 8 with Rodney Haines, I believe you indicated that --
 9 A And John Camera.
 10 Q And John Camera. That's in the same
 11 meeting with Mr. Haines?
 12 A Yes.
 13 Q -- that you didn't have any other
 14 meetings with any other board professionals
 15 regarding de-annexation, correct?
 16 A That's correct.
 17 Q When was the meeting with John Camera
 18 and Rodney Haines?
 19 A I don't remember any dates, to be
 20 honest with you. It was probably in November,
 21 because I was supposed to testify in December.
 22 Q So, that would have been November of
 23 two thousand --
 24 A 2017.
 25 Q -- seventeen?

1 A Yes.
 2 Q Okay. And Mr. Peters wasn't there,
 3 correct?
 4 A That's correct.
 5 Q Mr. Oris wasn't there, correct?
 6 A Correct.
 7 Q And they are board professionals,
 8 correct?
 9 A Yes.
 10 Q For this planning board?
 11 A For this planning board, yes. Just
 12 the three of us.
 13 MR. MICHELINI: Let's have this
 14 marked, please.
 15 (The E-mail, 5/22/17 was marked as
 16 A-92 for identification.)
 17 Q Okay. I'm going to show you what's
 18 been marked A-92 in evidence. And I would like you
 19 to just take a moment and read it to yourself. And
 20 it is two-sided. These were produced to me in a
 21 two-sided way. I apologize for that. But that was
 22 not me producing, that was whoever we got it from in
 23 the township, the request. So, take a moment and
 24 read it, both sides, and then I'll question you when
 25 you've read it.

1 Okay. So, can you tell us, A-92, and I'll
 2 paraphrase it. And if I'm wrong, correct me. But
 3 for ease of moving this along, it's a two-sided
 4 document which consists of, looks like three
 5 e-mails, correct?
 6 A Correct.
 7 Q And the first one in terms of time
 8 appears to have been sent by Mr. Camera on May 22,
 9 2017 at 12:35, correct? Because your response is
 10 3:37. And the other one is 12:44. So, the first
 11 one comes from Mr. Camera, and May 22, 2017, at
 12 12:35 p.m. And it is to Stuart Wiser, correct?
 13 A Correct.
 14 Q Planning board professional.
 15 Ernest Peters, correct --
 16 A Yes.
 17 Q -- planning board professional?
 18 Jim Morris, planning board professional --
 19 A Yes.
 20 Q -- correct?
 21 A Yes.
 22 Q Rodney Haines the auditor --
 23 A Yes.
 24 Q -- right? Yourself --
 25 A Yes.

1 Q -- right? And the subject is
 2 de-annexation meeting --
 3 A Yes.
 4 Q -- correct? And if you can read that
 5 e-mail from Mr. Camera out loud, I'd appreciate it.
 6 A Hi guys. The way I see it is that
 7 the township will want to present testimony from
 8 engineering, planning, finance and then a final
 9 wrap-up. I would like to get together with all of
 10 you to discuss the order and content of this
 11 testimony. How is everyone's availability to meet
 12 at town hall Wednesday, ten to two, Thursday ten to
 13 four or Friday three to five? Thanks, John.
 14 Q That's from Mr. Camera --
 15 A Yes.
 16 Q -- to the board professionals and to
 17 yourself and Mr. Haines, correct?
 18 A Correct.
 19 Q And then their responses. You
 20 respond Wednesday or Thursday works here --
 21 A I did, yes.
 22 Q -- correct? And that was sent on May
 23 22 at 3:37 p.m. And there's a response from
 24 Mr. Wiser, I can do Thursday, except limited to ten
 25 to two and Friday three to five, correct?

1 A Correct.
 2 Q On the back page, there's also the
 3 same e-mail from Mr. Camera repeated?
 4 A Yes.
 5 Q Okay. So, does that refresh your
 6 recollection as to whether or not there were more
 7 than the meetings that you testified earlier to?
 8 A Yes. Yes, it does.
 9 Q Okay. So, there was at least one
 10 more meeting?
 11 A Correct.
 12 Q Do you know if there was more than
 13 one more meeting?
 14 A No, I believe that was the only one.
 15 But I didn't remember this one either, so.
 16 Q Okay.
 17 A But as far as I know, yes.
 18 Q After you read this e-mail, do you
 19 remember this meeting?
 20 A I do.
 21 Q Where did it occur?
 22 A In town hall.
 23 Q Where?
 24 A I don't remember if it was upstairs
 25 or downstairs conference room.

1 Q And were all these individuals that
2 were noticed in this e-mail or sent this e-mail,
3 were they present?
4 A To be honest with you, I don't
5 remember which ones were there and which ones
6 weren't there. I do know the meeting did go off,
7 though.
8 Q Do you know, can you tell me who was
9 present at all? You were there?
10 A I was there. John was there.
11 Q John Camera?
12 A John Camera was there. Yes.
13 Q Anybody else?
14 A I think Stuart Wisser was there.
15 Q Do you know if Mr. Peters or Mr. Oris
16 were there?
17 A I'm trying to think. I think
18 Mr. Peters was there. I believe, I believe Mr. Oris
19 was there.
20 Q And did you discuss the content of
21 the testimony to be provided by the township?
22 A From what I recall of the meeting, it
23 wasn't necessarily the content of it. It was the,
24 who should go in what order to present their, their,
25 their case.

1 Q Okay. So, do you have any notes from
2 that meeting?
3 A I don't think I do.
4 Q Was there an agenda for that meeting?
5 A I don't believe there was.
6 Q How long did the meeting last?
7 A Less than an hour.
8 Q Less than an hour?
9 A It wasn't that long.
10 Q Okay. So, when the e-mail says that
11 you're getting together to discuss the order and the
12 content of the testimony, you're telling me you
13 didn't discuss content?
14 A Content only as to who would go when
15 in presenting the township's case. Not the
16 content -- I hadn't even drafted my report yet.
17 Q You hadn't drafted your report, but
18 you had essentially given the same information to
19 Mr. Bacchione that's in your report in a finance
20 committee meeting, I don't know, a year or two
21 before, right?
22 A Not in the same way. Not in the same
23 manner. It was very much limited to what is in
24 here.
25 Q It was very much limited?

1 A Limited to what's actually in the
2 final report.
3 Q Okay.
4 A Strictly, assessed valuations. It
5 wasn't a whole lot that was in that report.
6 Q Let's get that report, because that
7 was marked at the last hearing as well. That was
8 one of the last things marked.
9 MS. HUGG: Is that a T one?
10 MR. MICHELINI: Good question.
11 (Off the record.)
12 MR. WISER: I missed the date of the
13 e-mail that's A-92. Can you just provide that?
14 MR. MICHELINI: Sure. May 2, 2017.
15 MR. WISER: Thank you.
16 Q Okay. So, showing you what's been
17 marked T-39. Is that -- this is a one, two, three
18 page report with numbers on it, right?
19 A That's correct.
20 Q And that's the report that was given
21 at the finance committee --
22 A That's right.
23 Q -- that Mr. Bacchione attended,
24 correct?
25 A That's correct.

1 Q And that has -- it's three pages of
2 numbers, essentially, correct?
3 A Correct.
4 Q And what was the purpose of this?
5 A Just to get a feel of what the impact
6 may or may not be, should there been a
7 de-annexation.
8 Q Okay. And your conclusion is that
9 the home at the average assessed value of 199,500
10 would have an annual increase of \$147.63, correct?
11 Do you see that?
12 A Yes.
13 Q Is that the same as your conclusion
14 in T-38?
15 A No, it's \$297.26.
16 Q \$297.26. So, we're looking at a
17 house valued at 199,5?
18 A Correct.
19 Q And you initially indicated that the
20 taxes would go up \$147, and now you're saying \$297?
21 A That's correct.
22 Q Okay. And why is there a difference
23 between the initial report that you prepared? By
24 the way, when was this prepared, T-39?
25 A Sometimes early -- earlier than 2017.

1 There's -- it's not dated.
 2 Q Early in 2017. Did you get copies?
 3 Did you bring copies of this to the meeting that you
 4 had in May of 2017?
 5 A No.
 6 Q How do you know you didn't?
 7 A Because it was that meeting. It had
 8 nothing to do with this. It was specifically to
 9 discuss who, how, when presentation would be before
 10 the planning board.
 11 Q And what -- do you remember what the
 12 discussion was specifically or no?
 13 A To discuss planning.
 14 Q The specifics of the discussion, do
 15 you remember the discussion? who was going to
 16 testify and what was said by whom?
 17 A No, only in general terms.
 18 Q You don't remember anything specific
 19 from that meeting?
 20 A Just that my concentration was, I
 21 would either be going last or very close to last.
 22 Q Nothing else you recall?
 23 A The planner would probably go before
 24 me or --
 25 MR. DASTI: Asked and answered now a

1 couple times.
 2 Q Okay. Now, T-39, you indicate, why
 3 is there a difference between T-38 and T-39 in terms
 4 of what you project the annual increase to be in
 5 terms of tax on a home worth 199,5?
 6 A Because this was a quick draft of
 7 some impacts, and this was much more details. Kind
 8 of got into more analyses in this.
 9 MR. WISER: Which one was more
 10 detail?
 11 THE WITNESS: The final report.
 12 Q Looking at the two reports, can you
 13 tell me what accounts for the difference?
 14 A The assessed valuations are
 15 different.
 16 Q How different?
 17 A The levies are different. 545 versus
 18 575.
 19 Q Okay. So, let's hold it right there.
 20 You say the assessed valuations are different in
 21 your report marked T-38, which you testified from at
 22 length. You have the South Seaside Park
 23 assessment at 575,639,441, right?
 24 A Correct.
 25 Q And then, according to T-39, which is

1 the shorter summary version that you did earlier in
 2 the year, you have the assessed evaluation at
 3 545,542 --
 4 A Correct.
 5 Q -- 000?
 6 A Correct.
 7 Q And the actual number is close to
 8 that 545,542,200, right? Because your report that
 9 you testified 238 was inaccurate? You remember we
 10 went through that --
 11 A That's correct.
 12 Q -- last year?
 13 A Yes.
 14 Q Not going to do that again.
 15 A Thank you.
 16 Q Okay. But the number that I had
 17 indicated it was off by was between 30 and
 18 31 million. Do you remember that?
 19 A I do remember, yes.
 20 Q And you agreed with that?
 21 A I did.
 22 Q And if you take 30 million from
 23 575,639, your original number in T-39 done in the
 24 beginning of the year was more accurate in terms of
 25 the assessment, it was 545,542, very close to my

1 number, correct?
 2 A Correct.
 3 Q Okay. And you agreed that my number
 4 was correct?
 5 A I do.
 6 Q So, why, in 238 -- T-38, I'm sorry --
 7 do you have an assessment of \$30 million more than
 8 the assessment in T-39?
 9 A Because I took the straight
 10 percentage of 11.27 here. And I'm not sure where --
 11 maybe I looked up the assessed valuation here or
 12 something.
 13 Q Well --
 14 A I don't know what I did there --
 15 Q -- right next --
 16 A -- that's different.
 17 Q I'm sorry.
 18 A I know they both say 11.27.
 19 Q Yeah. T-39 and T-38 both say 11.27
 20 percent?
 21 A Yes.
 22 Q Which we know is inaccurate, correct?
 23 A Correct. Right. But this is more
 24 accurate than inaccurate, as you pointed out last
 25 time.

1 Q Right. So, T-39, the summary report,
2 which says that the increase, ultimate increase in
3 value -- I'm sorry -- increase in tax for a home
4 that's assessed at 199,500, is certainly more
5 accurate in terms of the assessment, right?
6 A Correct.
7 Q Okay. So, is it possible that the
8 number of -- the conclusion that a home at an
9 average assessed value of 199,5 would have an
10 increase, annual increase of 140, \$147.63? Is that
11 possibly more accurate than T-38?
12 A I can't answer that without comparing
13 the two reports.
14 Q Well, go ahead. Can you compare them
15 now or does --
16 A Sure.
17 Q -- that involve something greater
18 than you can do right now? And if you can't do it
19 right now, that's fine. Just tell us. I don't want
20 to waste your time or the board's time.
21 A Let me take a quick look at it.
22 See --
23 Q Sure.
24 A -- if anything jumps out.
25 I can see some of the levies are different in

1 the two reports. The county. This may have been
2 done in the beginning of the year when we were only
3 estimating county levies, school levies. And this
4 would have been done after we had already adopted
5 budgets and had accurate numbers for the school and
6 the county.
7 Q Well, let's, let's look. You have
8 the municipal levy --
9 A which would be the same.
10 Q -- on both T-38 and T-39 is
11 \$31,566,481.97?
12 A That's correct.
13 Q Identical on both documents, right?
14 A Correct.
15 Q The open space levy, \$510,771,
16 correct?
17 A Correct.
18 Q Identical on both documents, right?
19 A Yes.
20 Q The county levy is slightly
21 different?
22 A Correct.
23 Q You have \$21,508,600 versus
24 \$21,880,040, right?
25 A Correct.

1 Q Okay. So, that's a difference of
2 what, about 300 and some odd thousand?
3 A Yeah, about 380,000.
4 Q Okay. So, the county levy is
5 different by 380,000?
6 A Right.
7 Q Would that number substantially
8 affect the tax savings on a, or the amount of taxes
9 that would have -- not the tax savings, but the
10 amount of taxes that would have to be paid on a
11 house of 199,500? That wouldn't make much of a
12 difference, would it?
13 A Not a lot. But, again, I'd have to
14 continue to go through the reports. Yes.
15 Q Well, let me go through it with you.
16 A But that would be a portion of it.
17 Q The local schools, you have the
18 schools in your earlier report at T-39, the levy at
19 29,956,900, right?
20 A Uh-hum.
21 Q And then you have 29,971,200. So,
22 the difference there is only \$15,000 --
23 A Uh-hum.
24 Q -- right? That wouldn't make a
25 substantial --

1 A No.
2 Q -- difference in your conclusion?
3 And then you have the regional --
4 (Off the record.)
5 Q He said no.
6 A No.
7 Q And then you have the regional
8 schools of twenty two thousand, eight hundred
9 thousand dollar -- twenty two million -- I'm
10 sorry -- eight hundred thousand dollars, versus
11 22,278,000 or roughly 279,000 --
12 A Uh-hum.
13 Q -- right? So, that's a difference of
14 what?
15 A That actually goes down --
16 Q Okay.
17 A -- by about \$522,000.
18 Q So, would that -- how would that
19 affect the taxes on the average house? would it
20 make a big difference?
21 A Not substantially.
22 Q Okay. So, what else makes a
23 difference, then? If these numbers don't make a
24 substantial difference, why do you have such a big
25 difference between your anticipated tax increase on

1 the average house between the two reports?
 2 MR. MACKRES: Mr. Michelini, what was
 3 the -- while he's looking for that, what was the --
 4 something caught my interest, the local tax levy for
 5 the Berkeley School District.
 6 MR. MICHELINI: On which report?
 7 Sorry. I can show you the reports. As soon as he's
 8 done, you can write the numbers down. I think
 9 that's probably the easiest way to deal with it.
 10 MR. MACKRES: All right. Thank you.
 11 A I think the \$147.63 is only in
 12 relationship to the Berkeley Township Board of
 13 Education.
 14 Q Are you sure of that?
 15 A The interest of quick math. If I
 16 look at 13 18 70 minus -- if I look at the average
 17 home annual taxes for the Berkeley Township Board of
 18 Education, it indicates if South Seaside Park
 19 succeeds, it's \$1,318.70. And in the current
 20 structure it's \$1,171.07. And the difference is
 21 \$147.63. So, that is only applicable to the
 22 Berkeley Township Board of Education, not the whole.
 23 Q Okay. Are you sure of that?
 24 A Yes.
 25 Q Okay. Do you have anywhere in your

1 summary report the total tax increase based upon all
 2 of the differences in the tax levies?
 3 A Not in the summary report, no.
 4 MR. MICHELINI: Let's take a moment
 5 and let Mr. Mackres look at these reports.
 6 (Off the record.)
 7 MR. MACKRES: Mr. Ebenau. Mr.
 8 Ebenau, those numbers were the 2017 tax figures for
 9 the school districts.
 10 THE WITNESS: For the, not school
 11 districts, the school district, just Berkeley.
 12 MR. MACKRES: And that's the tax
 13 year, not the school year?
 14 THE WITNESS: That's correct.
 15 MR. MACKRES: Okay. So, that's from
 16 the A-4F?
 17 THE WITNESS: Correct. The A-4F.
 18 MR. MACKRES: All right. Thank you
 19 very much.
 20 THE WITNESS: You're welcome.
 21 MR. WISER: May I ask what an A-4F
 22 is.
 23 MR. MACKRES: So --
 24 VOICE: Fighter.
 25 MR. MACKRES: -- basically, school

1 districts are going on a calendar year, or school
 2 calendar from July 1st to June 30th. While the
 3 local municipalities are charging taxes on a
 4 calendar year. So, they take that --
 5 MR. WISER: So, fiscal year versus a
 6 calendar year?
 7 THE WITNESS: Levies.
 8 MR. MACKRES: Levies. And so,
 9 basically, you could proportion a certain
 10 percentage, take half from this year, take half from
 11 next year or a certain percentage, so it's -- and
 12 it's called an A-4F.
 13 THE WITNESS: The bottom line of the
 14 A-4F is what you raised ad valorem taxation.
 15 BY MR. MICHELINI:
 16 Q Mr. Ebenau, when you met with the
 17 board professionals in the most recent -- not the
 18 most recent, but the meeting in May 2017, that's the
 19 subject of the e-mail, you knew then that the
 20 administrator, Christopher Reid's position was that
 21 de-annexation was not good for the township,
 22 correct, from the e-mail?
 23 A From the e-mail, yes.
 24 Q Okay. Did you learn at some point
 25 that other people in the township did not believe

1 that de-annexation was a good thing? Did you learn
 2 that from Mr. Camera at some point?
 3 A I can't say I did or I didn't.
 4 Everyone's got an opinion on everything. My focus
 5 was on finance.
 6 Q I understand. But did anybody share
 7 their opinion with you, other than Mr. Reid in his
 8 e-mail?
 9 A Not any professionals. Certainly not
 10 on this board.
 11 Q How about any members of the
 12 township?
 13 A No. I really didn't speak to other
 14 members, other than the one time with the finance
 15 committee when I rendered this report.
 16 Q And when you rendered that report,
 17 did you verbalize to the finance committee that
 18 there would be a significant negative impact to the
 19 township?
 20 A Taxwise, yes, I did.
 21 Q In the event of de-annexation?
 22 A That's correct.
 23 Q And that included Mr. Bacchione, who
 24 sits on this board?
 25 A That's correct.

1 Q And when was that opinion rendered?
 2 A Early, early in 2017. Because the
 3 numbers that are on here are estimated numbers. And
 4 so, this --
 5 Q You're referring to T-39?
 6 A To T-39, yes. Those are estimated
 7 numbers. So, it had to be before the budget was
 8 adopted. We adopted last year in April.
 9 Q Have you kept track of the amount
 10 that has been billed by the professionals for
 11 de-annexation?
 12 A At a point, I did, yes.
 13 Q At what point?
 14 A Once a few months ago, probably back
 15 October, November, thereabout.
 16 Q Do you know how much had been spent
 17 by October, November by the municipality for -- in
 18 this process of de-annexation?
 19 A Generally speaking, a little over
 20 \$100,000.
 21 Q Just a little over 100, that's it?
 22 A No, I'm sorry, 300,000.
 23 Q 300,000. That sounds more like it --
 24 A Yes.
 25 Q -- because there's been testimony in

1 the record, I will represent to you, that Remington
 2 & Vernick's bills are over 100,000, and I believe
 3 T&M's bills are over 100,000. So --
 4 A Over \$300,000.
 5 Q Do you know what it is today?
 6 A No.
 7 Q Is there a -- in fact, why don't we
 8 do this. We'll have this marked.
 9 (The Invoice, 2/9/18 was marked as
 10 A-93 for identification.)
 11 A Do I go back to my answer?
 12 Q Sure.
 13 A I do have an analysis.
 14 Q Go ahead. You have an analysis.
 15 What does it show?
 16 A As of our -- the end of November, it
 17 was, the township had spent \$305,008.18.
 18 Q So, your recollection was pretty
 19 accurate?
 20 A Pretty much.
 21 Q Better than your recollection of
 22 meetings?
 23 A Yes. Those are numbers.
 24 Q Those are numbers. Right. And that
 25 includes what professionals?

1 A Includes the firm of Dasti, Murphy &
 2 McGuckin.
 3 Q How much have they spent on
 4 de-annexation?
 5 A This is as of November last year.
 6 Q Correct.
 7 A \$30,938.97.
 8 Q All right.
 9 A The firm of Gilmore Monahan, \$6,803.
 10 The accounting firm of Holman Frenia & Allison,
 11 \$9,085. Linda Sullivan-Hill, \$12,716.
 12 Q And she's earned every penny.
 13 A And then some. And Remington,
 14 Vernick & Vena, \$148,360.97. And T&M Associates,
 15 \$97,104.25. For a total of \$305,008.19.
 16 Q Do you mind if we have that marked?
 17 A Not at all.
 18 Q Okay. And you read from a summary
 19 sheet on the front as of November of 2017 --
 20 A Correct.
 21 Q -- right? And behind it, presumably,
 22 are the invoices or the bills?
 23 A Or a computer printout.
 24 Q Or a computer printout showing what
 25 was paid --

1 A Correct.
 2 Q -- correct?
 3 MR. MICHELINI: Let's make that a T.
 4 (The Summary sheet, November 2017 was
 5 marked as T-40 for identification.)
 6 Q I'm going to show you what's been
 7 marked A-93, which I will represent to you is an
 8 invoice from Remington & Vernick as of -- it's dated
 9 February 9, 2017.
 10 A '18.
 11 Q I'm sorry, '18. And includes time
 12 through January 31, 2018. And that is up now to
 13 175,142.95, correct?
 14 A Correct.
 15 Q All right. And --
 16 MR. DASTI: Mr. Michelini, does any
 17 of this have to do with the reports that you began
 18 your cross-examination on? Where are we going with
 19 this?
 20 MR. MICHELINI: It has to do with the
 21 budget and the cost of this procedure. So,
 22 that's 30 --
 23 MR. DASTI: What does that have to do
 24 with the fact if the petitioners withdraw from
 25 Berkeley Township?

1 MR. MICHELINI: It has to do with --
 2 MR. DASTI: What does that have to do
 3 with the financial impact on the township if the
 4 petitioners withdrew, de-annex from
 5 Berkeley Township?
 6 MR. MICHELINI: It has to do with a
 7 different issue. Okay. It has to do with the
 8 amount that the township is willing to spend to
 9 fight the petitioners. And I contend that that will
 10 be an issue should we be denied de-annexation. It
 11 will be an issue in appeal.
 12 MR. DASTI: Well, it's not a matter
 13 of having to fight the petitioners. This is a
 14 public hearing. It's gone on for however long it's
 15 gone on for.
 16 MR. MICHELINI: Uh-hum.
 17 MR. DASTI: The township has no
 18 control of that. You're here to put on your case.
 19 MR. MICHELINI: Sure, it does. The
 20 township has control over whether or not they're
 21 going to have two or three planners on this matter,
 22 which they do. Two or three engineers on this
 23 matter. It goes to show the extent to which, I
 24 believe, the township is fighting the de-annexation
 25 effort. It surprises me, quite frankly, that we

1 have Mr. Wisner and Mr. Oris and Mr. Slachetka and
 2 Mr. Dickerson and Mr. Peters all rendering their
 3 services, essentially, to refute the testimony of
 4 the petitioners in a de-annexation matter when,
 5 normally, you would have maybe one engineer or
 6 planner, or maybe two, that would be -- that you
 7 would get an opinion from. So, I think it's very
 8 relevant. And if you're not going to allow me to
 9 pursue that testimony --
 10 MR. DASTI: Well, but that --
 11 MR. MICHELINI: -- I'd like to put it
 12 on the record.
 13 MR. DASTI: Sure. And my response
 14 is, just as in any adversarial proceeding, that's a
 15 client's or the parties' right to have as many
 16 experts as they want. So, I think we're getting
 17 pretty far afield in the cross-examination process.
 18 I know the -- from what I understand where your
 19 cross examination left at the last meeting was, the
 20 expert report that you've gone through, I think,
 21 ad nauseam at this point. I don't think there's any
 22 basis to go through the bills of the professionals
 23 in this case. The township can hire as many
 24 professionals as they want. So, I think we need to
 25 move on here.

1 MR. MICHELINI: I disagree with you.
 2 And if you're not going to allow me to testify -- to
 3 elicit testimony regarding this issue, then I need
 4 to put it on the record. So, I'd ask if you're not
 5 allowing me to --
 6 MR. DASTI: I'm not going to allow
 7 you to do it. So let's move on.
 8 MR. MICHELINI: Okay. Then let me
 9 just place on the record that it's my -- it would
 10 have been my intention as an offer of proof to show,
 11 to seek to know exactly what the budget is for
 12 de-annexation. And to know how much money is
 13 anticipated to be utilized in this effort. And to
 14 know exactly just how much to -- really to show the
 15 disparity between the amount that the township is
 16 willing to spend and the petitioners actually have
 17 to spend in this matter in order to try to be
 18 successful in this petition.
 19 I also believe it shows interest and
 20 bias on behalf of the township in this matter to
 21 dedicate such a great amount of resources. And I
 22 would love to explore that. But I understand your
 23 ruling and I can't do that.
 24 Okay. That concludes my
 25 cross-examination based upon your report,

1 Mr. Ebenau. Thank you very much.
 2 MR. WINWARD: We have some questions
 3 for Mr. Ebenau.
 4 MR. BACCHIONE: Mr. Michelini is
 5 complete, so, you completed, so I can ask --
 6 MR. MICHELINI: Yes. Sure.
 7 MR. BACCHIONE: Thank you. Through
 8 the Chair. Mr. Ebenau, you mentioned earlier
 9 that -- I would prefer you to clarify exactly what
 10 you meant in your testimony by saying the role of
 11 the council is hiring and firing employees.
 12 THE WITNESS: No, not the role of
 13 council to hire and fire employees. The role of the
 14 council is to adopt a budget.
 15 MR. BACCHIONE: So, what does it have
 16 to do with the direct firing or hiring?
 17 THE WITNESS: Nothing.
 18 MR. BACCHIONE: Nothing.
 19 THE WITNESS: Nothing.
 20 MR. BACCHIONE: Okay. Thank you.
 21 THE WITNESS: Only control the budget
 22 itself.
 23 MR. BACCHIONE: So, you're saying the
 24 council has no control over who gets hired and who
 25 gets fired?

1 THE WITNESS: No.
 2 MR. BACCHIONE: Thank you.
 3 MR. WINWARD: I just had a question
 4 for you. I just keep hearing about all these
 5 e-mails and meetings. I'm trying to get around this
 6 to see if that's -- you know, we're just a citizen
 7 board, basically. We're not township professionals
 8 like yourselves. So, we're just trying to get an
 9 understanding on this. But I've been in business
 10 for a long time. It just seems to me that you
 11 should plan a strategy to handle a procedure. You
 12 just can't go into a big process with no
 13 organization. So, I'm just trying to figure out why
 14 I keep hearing about e-mails, about meetings being
 15 bad. I want to know what your opinion on that was.
 16 Do you feel it's beneficial to have
 17 an order of people? Like I think we heard from like
 18 public works. We heard from sanitation. They might
 19 be the same thing. Parks and Recreation. We heard
 20 from different professionals in order. Do you think
 21 it was beneficial to have a running order so people
 22 know how to testify and all that?
 23 THE WITNESS: Absolutely. Any major
 24 event, you should have a meeting, whether it be a
 25 hurricane or Superstorm Sandy, whether it be a

1 snowstorm coming, you know, you should all be on the
 2 same page, having an understanding of what
 3 everybody's doing. Yes, I think it was beneficial.
 4 MR. WINWARD: Okay. I just want to
 5 get a clarification.
 6 MR. MICHELINI: For the record, I'm
 7 not objecting to the township meeting among
 8 themselves to prepare, you know, who's going to
 9 testify. What I object to is the planning board
 10 professionals being involved in that process. The
 11 petitioners are certainly not involved in that
 12 process. If the board is to be independent, their
 13 professionals shouldn't be meeting with the township
 14 to strategize on how to refute the petitioners'
 15 testimony. So, that's my objection.
 16 MR. WINWARD: Does anybody else on
 17 the board have any additional questions?
 18 DR. HUDAK: I just had the one
 19 question. I was wondering, we spoke earlier about a
 20 limited number of students in South Seaside Park as
 21 going to the district schools. I was wondering, are
 22 there other areas in town that have a very limited
 23 number of students from their sections going to
 24 schools?
 25 THE WITNESS: Absolutely. The senior

1 villages.
 2 DR. HUDAK: Okay. Thank you.
 3 MR. BACCHIONE: Through the Chair.
 4 Dr. Hudak brought up a question in my mind, because
 5 I did hear that testimony regarding the students in
 6 South Seaside Park and how many attend the schools.
 7 That is a state formula, isn't it, how they pay us?
 8 It's not the town saying, you're going to pay as
 9 much as because you have so many students coming.
 10 It's all determined by a state formula. Am I
 11 correct?
 12 THE WITNESS: Absolutely correct.
 13 The only time you play -- numbers play into the
 14 number of students is for state aid.
 15 MR. BACCHIONE: So, the town can't
 16 change that, if they wanted to, or can they?
 17 THE WITNESS: They cannot. Not
 18 without legislative changes.
 19 MR. BACCHIONE: All right. Thank
 20 you.
 21 MR. WINWARD: Go ahead.
 22 MR. WISER: Thank you, Mr. Chairman.
 23 EXAMINATION BY MR. WISER:
 24 Q Mr. Ebenau, we've heard -- this is
 25 your third night here, right, testifying?

1 A Second.
 2 Q Second. Okay. We heard you had
 3 submitted a report?
 4 A Correct.
 5 Q There was then a revised report?
 6 A Yes, there was.
 7 Q And you were going back and forth
 8 with Mr. Micheline about specific numbers which were
 9 more accurate, et cetera, et cetera. The question I
 10 have for you is, at the end of the process, what is
 11 the change in the tax rate, the correct number, the
 12 accurate number, I should say, should de-annexation
 13 occur?
 14 A In my original report, I used 11.27
 15 percent of -- number, which represented the South
 16 Seaside Park portion of the township.
 17 Mr. Micheline, and correctly so, pointed out that it
 18 should be 10.66 percent, which I did confirm with
 19 the tax assessor the next morning.
 20 The difference was, in my first report, I had
 21 said that the taxes would be going up about
 22 14.9 percent based upon the 11.27 percent. Whereas,
 23 it should have -- if I use the 10.66 percent, the
 24 tax would be going up by 12.7 cents, which is a 2.2
 25 cent difference. It's still significant in dollars

1 and cents. The taxes would be going up in my
 2 original report \$297.26, as opposed to \$277.31 or
 3 19.95 difference. So, it wasn't significant.
 4 Q And the 12.7 cents is per \$100
 5 evaluation?
 6 A That's correct.
 7 Q And the other number that you just
 8 cited after that, the hundreds of dollars number, is
 9 what the average -- correct me if I'm wrong -- the
 10 average residential property owner would see an
 11 increase in taxes per year?
 12 A That's correct. Based upon the
 13 199,500 average assessed --
 14 Q And that is all of the -- I'm sorry.
 15 I stepped over you. I didn't mean to.
 16 And that is all of the various categories,
 17 local purpose, municipal -- municipal school,
 18 regional school, county, open spaces --
 19 A Correct, all purposes.
 20 Q So, that 12.7 cents is the total tax
 21 levy to that average property owner?
 22 A Increase, yes.
 23 Q Total increase in tax. Do you have
 24 what percent of increase that 12.7 cents would be?
 25 Can you express that in a percentage increase?

1 A Percentage of the taxes going up?
 2 Q In other words, year to year, post --
 3 pre- and post de-annexation, I should say, what
 4 percentage increase would that average property
 5 owner see?
 6 A Dollars -- I didn't break it up by
 7 percentages. I can tell you the dollar amount would
 8 be going up using the 10.66 percent is the average
 9 homeowner assessed at \$199,500, the taxes would
 10 increase by \$277.31.
 11 Q So, you didn't do the analysis
 12 that --
 13 A No.
 14 Q -- would say that would represent an
 15 x percent --
 16 A That's correct.
 17 Q -- change?
 18 A That's correct.
 19 MR. WISER: Thank you. That's all.
 20 (Off the record.)
 21 MR. WINWARD: Go ahead.
 22 MR. MACKRES: Thank you, Mr.
 23 Chairman.
 24 Mr. Ebenau, you spoke about school
 25 districts, about your tax levies. You spoke a

1 little about the A-4F. And are you an expert in
 2 school districts?
 3 THE WITNESS: I am not.
 4 MR. MACKRES: Are you certified as a
 5 school administrator?
 6 THE WITNESS: I am not.
 7 MR. MACKRES: All right. And this
 8 is -- I want to step back a little bit. I want to
 9 ask the board. Are we going to have the school
 10 business administrators from both school districts
 11 present?
 12 MR. WINWARD: Nobody's told us
 13 anything yet. We don't even know who's after him
 14 yet.
 15 MR. MACKRES: Do -- so, who tells us
 16 who comes to present, at what order? Maybe we
 17 should have a meeting to find out what the process
 18 is. Anybody in this room know the answer?
 19 MR. MICHELINI: Mr. Camera has been
 20 telling, during the township, we're in the township
 21 portion of the case. And Mr. Camera has, before,
 22 usually about a week before each meeting, been
 23 sending an e-mail to myself and Mr. McGuckin saying
 24 who he anticipates testifying.
 25 So, that's -- that's fair comment,

1 right, Mr. Camera?
 2 MR. CAMERA: Yes.
 3 MR. MICHELINI: That's how we know.
 4 I assume that Mr. McGuckin keeps the board informed.
 5 Maybe, maybe he hasn't because of time constraints.
 6 I'm not blaming him.
 7 MR. MACKRES: We get the agenda,
 8 that's about it. But --
 9 MR. MICHELINI: Yeah.
 10 MR. CAMERA: Can I add something in
 11 answer to that? Is it okay if I add something
 12 just --
 13 MR. WINWARD: Come on.
 14 MR. CAMERA: To, well, to I think,
 15 Mr. Mackres's point, my understanding, and I'll be
 16 happy to be corrected -- this is new to me, too --
 17 is that the township is presenting testimony that
 18 the township feels they need to, need and want to
 19 present to the board. But I do believe the board
 20 could ask for other testimony or have more public
 21 hearing, which I intended to ask the board to
 22 consider. So, to answer his question as best I know
 23 it, the township has been putting on its case after
 24 the petitioners put on theirs. But if the board
 25 wants to say, hey, before I can give a good

1 decision, I'd like to hear from, to your point, a
2 school, you know, the local administrator, anybody
3 else, I would assume they could do that, but --

4 MR. DASTI: The answer is yes. The
5 board is sitting as the fact finder. So the,
6 Mr. Michelini's clients and the township have their
7 own witnesses that they present that they think is
8 going to, lack of a better word, meet their case or
9 prove their case.

10 If the board feels that witnesses
11 were not presented in certain areas, that would help
12 you make a determination, you can certainly ask
13 through my office or the board secretary to contact
14 a superintendent of one of the schools and ask them
15 to come in and you can ask them questions.

16 I would caution you to kind of wait
17 until the close of each party's testimony because,
18 for all we know, the township is going to get there
19 or Mr. Michelini's clients are going to get there.
20 But you certainly can request that if you feel you
21 need more information.

22 MR. MACKRES: I'll give a little bit
23 more clarification. So, presently, we're talking
24 about the township, the services provided, the
25 revenues, expenses. And the numbers are in

1 thousands and tens of thousands, maybe 100,000, give
2 or take, on both ends, plus or minus on cash flows.
3 The local tax levy just for the Berkeley School
4 District -- and this I pulled from a user friendly
5 budget for 2017/18 -- was \$28,025,975. So, if it is
6 10.65 percent or 66, or 11 percent, you're looking
7 at \$3 million in losses for the Berkeley School
8 District with 2,000 kids. And the testimony was
9 said around four children will leave. So, that's a
10 fraction of one teacher, assuming all the children
11 are in the same exact grade.

12 I don't know what that affects on
13 transportation for bussing. Mr. Ebenau is not a
14 school business administrator certified in that. He
15 is not the expert in that. The township is not the
16 expert in that. They collect the taxes on behalf of
17 the school district. So, when we're talking about
18 10,000, 100,000, that is nothing compared to, or
19 very small compared to \$3 million in losses for the
20 local school district. And that's just Berkeley.
21 What is it for the regional school district? That's
22 probably a different answer. Maybe nothing is the
23 difference, but we don't know that. We don't have
24 those facts. And what is that going to entail to
25 the education of the school district. Right.

1 And the other question, if I can go
2 further, what will that happen if the board says yes
3 to de-annexation or it says no and then an appeal
4 and it goes through, whatever may happen, does the
5 State commissioner have to approve of the children
6 leaving and the taxes on that school district?
7 What's the education going to happen in that school
8 district? It's a district factor group of B.
9 You're going to step down to an A? Is state aid
10 going to change? State aid could change.

11 Currently, state aid as of 17/18 was
12 \$2,374,556. This year there was a big increase in
13 state aid. Where I work in my school district, we
14 got five percent. We were one of the biggest
15 percentage wise in the state. It would take many
16 years to catch up. More like -- so, I know I'm
17 going off on here. I just wanted to point this out
18 so that when the township finishes, I am requesting
19 that the superintendents and school business
20 administrators from both school districts give a
21 presentation on what the status would be, if any, if
22 this goes through. And what impact it would happen
23 to our school district and our children.

24 MR. WISER: Mr. Chairman, I can tell
25 you and Mr. Mackres that in the two de-annexations

1 that I've done previously, in both of those, the
2 school, either the school administrator or the
3 auditor for the district or the -- maybe in one, the
4 superintendent as well, but, in any event, the
5 appropriate person who knew the financials for the
6 board, did testify. So, to the extent that that
7 helps guide the board in terms of whether they want
8 to ask somebody to testify, that's what I know.

9 MR. WINWARD: Okay. Thank you.

10 MR. MACKRES: And I'm sure they're
11 going to need some type of preparation time. I'm
12 not sure how much further we have to go with the
13 township presenting or the cross-examining. I mean,
14 how many more meetings that we're going to have with
15 the township. Do we know?

16 MR. MICHELINI: Talk to Mr. Camera.
17 It's up to Mr. Camera.

18 MR. WINWARD: I believe our planner,
19 Nick, had a question.

20 MR. MICHELINI: I have a follow-up
21 question on Mr. Mackres's.

22 MR. WINWARD: Oh, go ahead.

23 MR. MACKRES: But before we go --
24 before we go on that. So, I request it as one board
25 member. Do we have to have a second? Can we do a

1 straw poll?
 2 MR. DASTI: Again, I think that -- I
 3 don't know if the township is planning on calling
 4 the professionals that you're asking for.
 5 MR. MICHELINI: I think I can kind of
 6 answer that, because --
 7 MR. DASTI: Well, if I can just
 8 finish.
 9 MR. MICHELINI: Go ahead. I'm sorry,
 10 Mr. Dasti. Go ahead.
 11 MR. DASTI: I don't think you need to
 12 make a request for somebody from the school district
 13 to come quite yes. Let's wait and see what happens
 14 at the close of the township's case. And then if
 15 the board feels you need more information from
 16 anyone that previously testified or from individuals
 17 from the school district, you can make that request
 18 at that time.
 19 MR. MACKRES: Okay.
 20 EXAMINATION BY MR. MICHELINI:
 21 Q One follow-up question. Mr. Ebenau,
 22 according to T-38, your report, you indicate that
 23 they'll be no change in the Berkeley Board of
 24 Education tax levy in the event of de-annexation,
 25 right?

1 A That's correct.
 2 Q So, that would address Mr. Mackres's
 3 concern --
 4 A I believe it would.
 5 Q -- correct? Thank you.
 6 MR. MACKRES: Well, I don't believe
 7 it does. That doesn't --
 8 MR. DASTI: No.
 9 MR. MACKRES: He's not a -- he's not
 10 a school business administrator. I don't think
 11 there's a portion on the Department of Education
 12 state budget software system that says, click here
 13 if you are being de-annexed.
 14 MR. MICHELINI: Well, let me ask him
 15 some more questions.
 16 Q Why do you -- why do you determine
 17 that there's not going to be any change in the
 18 Berkeley Board of Education tax levy?
 19 MR. GINGRICH: Excuse me. Through
 20 the Chair.
 21 MR. WINWARD: Yes.
 22 MR. GINGRICH: He stated that he's
 23 not a professional.
 24 MR. MICHELINI: But he put it in his
 25 report.

1 MR. GINGRICH: You're now asking him
 2 some more questions, after it's been stated he's not
 3 a professional. So, why isn't that question held
 4 until we have a professional? Because now what
 5 we're doing, he's not a professional, so we're just
 6 wasting a lot of time because somebody's going to
 7 call for the professionals. So, why don't we just
 8 back off of this?
 9 MR. MICHELINI: That's up to you,
 10 Mr. Gingrich.
 11 MR. GINGRICH: Thank you.
 12 MR. WINWARD: You have a good point
 13 that Mr. Dasti also made. We don't know, we assume
 14 we'll hear from the administrator next. And after
 15 that, there could be somebody from the school board.
 16 We haven't seen a list or an agenda yet.
 17 MR. DASTI: And just in terms of a
 18 procedural matter. Mr. Mackres did not ask the
 19 witness a question. So, I think it's improper for
 20 you to ask the question -- ask the question -- ask
 21 the witness another question to respond to Mr.
 22 Mackres's comments, without maybe wanting to have
 23 someone here from the school district.
 24 MR. MICHELINI: If he wants to have
 25 somebody here, certainly the board can have somebody

1 here. I'm not -- I'm not trying to stop that. What
 2 I'm saying is that Mr. Ebenau actually addressed
 3 that in his report, by indicating that in the event
 4 of de-annexation, he expressed an opinion as a
 5 financial expert, not as an education expert, but as
 6 a financial expert, that in the event of
 7 de-annexation, there would be no charge to the
 8 Berkeley Board of Education tax levy. So, I was
 9 just trying to clarify that because that's part of
 10 his report and he testified to.
 11 MR. DASTI: I understand that. And I
 12 don't believe that clarifies it. So I think,
 13 Mr. Ebenau, I think is done. And I think Mr.
 14 Mackres and the board know where they're going to go
 15 from here.
 16 MR. WINWARD: I think the planner,
 17 Nick, had one additional question.
 18 MR. DICKERSON: Just one question
 19 here. And I'm not sure if this is something you can
 20 answer. But way back in time, back in, sometime in
 21 2015 when the petitioner's planner had been
 22 testifying, he was asked a question about whether or
 23 not, you know, the loss of a component of the
 24 community that, you know, has higher incomes, that
 25 would have some sort of detriment on the community.

1 And he had responded that, he said it might open the
2 doors for other programs that you weren't first
3 eligible or qualified for.

4 Are you aware of anything, any type
5 of funding that the township would become eligible
6 for if its median income were to --

7 THE WITNESS: If a drastic, drastic
8 change is made, it affects the tax rate
9 substantially, there's something that's called
10 transitional aid that's available for catastrophic
11 type of things, but that's about the only thing that
12 I can think of.

13 MR. DICKERSON: Okay. Thank you.

14 MR. WINWARD: Okay. Seeing there's
15 no more questions, Mr. Ebenau, we thank you so much
16 for your testimony.

17 And at this time, I'd like to have a
18 motion to adjourn.

19 DR. HUDAK: I'll motion.

20 MR. WINWARD: All in favor.

21 ALL: Aye.

22 (Matter adjourned.)

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C E R T I F I C A T E

I, LINDA SULLIVAN-HILL, a Notary
Public and Certified Court Reporter of the State of
New Jersey, do hereby certify that the foregoing is
a true and accurate transcript of the proceedings as
taken stenographically by and before me at the time,
place and on the date hereinbefore set forth.

~~Notary Public of the State of New Jersey~~
My Commission expires January 26, 2021

Dated: April 30, 2018

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