CHRISTOPHER T. MORRIS
Council President

Council Members
MARION BODANZA
FRANK EPIFANIO
JEROME McINTOSH

PHYLLIS MAGAZZU
Mayor

CATHERINE UNDERWOOD
Township Clerk

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# TOWNSHIP OF BERLIN

MUNICIPAL BUILDING
135 Route 73 South
West Berlin, NJ 08091
Phone (856) 767-1854

Date: 3/12/13

**To: Residents of Berlin Township**

From: Lori Campisano, CFO

**RE: CY 2013 (1/1/13 – 12/31/13) Budget – Introduction 3/11/13 with Public Hearing On 4/8/13**

Attached please find a condensed copy of the CY 2013 Budget (pages 3 through 18 of this document) that was introduced on 3/11/13. The CY 2013 budget is for the Township's first full calendar year, since it reverted from a fiscal year, and is presented in the attached as compared to the last full calendar year SFY 2012. It will be advertised and a public hearing is scheduled on 4/8/13.

**Most importantly, this budget is presenting no tax increase for 2013. Also important is that this budget falls well below all State cap laws for tax levy and appropriations.** I have attached various analysis and comparisons for your review, some in accordance with the requirements of the State's **Best Practices Checklist**. Again, as for the last several years, I am pleased to inform you that **based on our score** on the Checklist that **Berlin Township did receive 100% of our State Aid in our last year ended TY 2012.**

**As mentioned, the budget is presented with a zero tax increase. Therefore municipal taxes for CY 2013 will remain the same as CY 2012 at a rate of $1.742 per hundred dollars of assessed valuation or $1,846.66 per year for the average homeowner. This was achieved through a combination of factors including additional surplus available due to the Township's reversion to a calendar year and overall reduced spending.** Most of the additional surplus was created due to a full year allocation of State Aid that was received during the 6 month transitional period 7/1/12 to 12/31/12. The Township is being responsible in the use of surplus being used to balance the CY 2013 by anticipating an amount that is in relation to the amount that may be replenished during the year. Conservatism is important to ensure that sufficient surplus is

available to help support the budgets of 2014 and future years. It is also important to maintain surplus at certain levels, as the Township is constantly being evaluated, and graded by credit rating agencies such as Moody's and S & P.

**As far as spending, the budget as presented has been cut from departmental requests by approximately $186,500.00.** Provided is an analysis of the increases and decreases in appropriations which includes brief reasons for the variances by major category. According to the analysis, the largest category to increase is in the Reserve for Uncollected Taxes which totals approximately $703,000.00 for CY 2013, an increase of approximately $658,000.00. The increase is a result of reverting to a calendar year and the fact that there wasn't an accelerated tax sale prior to year end. **Also significant is that overall appropriations, without considering the Reserve for Uncollected Taxes and grants, decreased by approximately $18,000.00 from SFY 2012 to CY 2013. Cost saving measures of reducing staff over the last several years, as well as savings achieved in debt service due to recent refinancing and savings from pension costs being reduced by the State have contributed greatly to the decrease.**

As mentioned previously, the **Tax Levy,** in the introduced budget, which totals approximately $6,085,000.00 falls approximately **$235,000.00 below the maximum or cap permitted** to be raised according the State Law. **The budget is also under the original 1977 appropriations 3.5% cap by approximately $400,000.00.**

The CY 2013 budget that was introduced may be adopted. As far as appropriations are concerned, it is my opinion that it wouldn't be responsible to cut anything further. As far as revenues are concerned, it is my opinion that it also wouldn't be responsible to use any more surplus than what is being proposed. **In making budget decisions, the Township must always consider several factors such as the uncertainty of the economy and the fact that the State has significantly cut our Aid in the past, which led to devastating lay offs that occurred in our Police and Public Works Departments. Our State Aid currently stands at $1.287 million.** This "Aid" is technically not even aid, but is an Energy Receipts Tax imposed on utilities within municipal borders instituted years ago to offset property taxes for residents within municipalities. However the State, at its discretion, can reduce this Aid at any time. **Finally as mentioned earlier, another factor to consider is the opinions of the credit rating companies such as Moody's and S & P. Ratings issued by these companies have a direct effect on the interest rate the Township receives when borrowing. With their constant scrutiny of municipal financial condition, especially the use of surplus, it is important to remain fiscally responsible and as conservative as possible.**

**Lastly please remember that this CY 2013 budget, as well as with every budget, your governing body has done its best, when weighing the amount to be raised by taxes against the need to provide essential services to you, the resident.**

BERLIN TOWNSHIP - CY 2013 INTRODUCED BUDGET AS COMPARED TO SFY 2012 BUDGET (12 MONTHS)
CURRENT FUND - ANTICIPATED REVENUES

| | | ANTICIPATED CY 2013 | SFY2012 | REALIZED IN CASH SFY 2012 |
|---|---|---|---|---|
| 1) Surplus Anticipated | 08-101 | 950,000.00 | 371,700.00 | 371,700.00 |
| 3) MISCELLANEOUS REVENUES (SECTION A: LOCAL REVENUES) | | | | |
| Licenses: | | | | |
| Alcoholic Beverages | 08-103 | 4,300.00 | 4,446.00 | 4,326.00 |
| Other | 08-104 | 52,600.00 | 45,722.00 | 52,608.00 |
| Fees & Permits | 08-105 | 29,800.00 | 32,385.00 | 29,800.00 |
| Fines & Costs: | | | | |
| Municipal Court | 08-110 | 147,800.00 | 156,881.00 | 147,839.31 |
| Interest and Costs on Taxes | 08-112 | 13,574.00 | 50,238.00 | 52,520.63 |
| Interest on Investments and Deposits | 08-113 | 1,500.00 | 2,267.00 | 1,562.58 |
| Franchise Taxes - Cable TV. | 08-106 | 62,400.00 | 57,650.00 | 62,461.48 |
| Total Section A: Local Revenues | | 311,974.00 | 349,589.00 | 351,118.00 |
| (SECTION B: STATE AID WITHOUT OFFSETTING APPROPRIATIONS) | | | | |
| Energy Receipts Tax | 09-202 | 1,287,847.00 | 1,287,847.00 | 1,287,847.00 |
| Total Section B: State Aid Without Offsetting Appropriations | | 1,287,847.00 | 1,287,847.00 | 1,287,847.00 |

| | | | | |
|---|---|---|---|---|
| (SECTION C: DEDICATED UNIFORM CONSTRUCTION CODE FEES) | | | | |
| Uniform Construction Code Fees | 08-160 | 110,300.00 | 116,790.00 | 110,323.00 |
| Total Section C: Dedicated Uniform Construction Code Fees | | 110,300.00 | 116,790.00 | 110,323.00 |
| (SECTION F: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR CONSENT OF DIRECTOR-PUBLIC AND PRIVATE REVENUES OFFSET WITH APPROPRIATIONS) | | | | |
| Drunk Driving Enforcement Fund | 10-745 | | 2,677.43 | 2,677.43 |
| Clean Communities Program | 10-770 | | 9,951.24 | 9,951.24 |
| Obey the Signs or Pay the Fines Grant | 10-729 | | | |
| Body Armor Replacement Grant | 10-755 | | 2,033.73 | 2,033.73 |
| Click It or Ticket Grant | 10-733 | | 4,000.00 | 4,000.00 |
| Community Development Block Grant - | | | | |
| - Hill Avenue Year 34 | 10-735 | | | |
| Drive Sober or Get Pulled Over | 10-736 | | 5,000.00 | 5,000.00 |
| Camden County Recreation Enhancement Grant - | | | | |
| - Round 12 Luke Bandshell | 10-738 | | 25,000.00 | 25,000.00 |
| - Round 12 - Spruce Courts | 10-738 | | 25,000.00 | 25,000.00 |
| HOME Investment Partnership Program | 10-726 | | | |
| Smooth Operator Grant | 10-724 | | | |
| Over the Limit Under Arrest Grant | 10-725 | | 4,400.00 | 4,400.00 |
| NJ Transportation Trust Fund - Municipal Aid Program - Edgewood Avenue | 10-865 | | | |
| Total Section F: Special Items of General Revenue With Prior Consent | | - | 78,062.40 | 78,062.40 |
| (SECTION G: SPECIAL ITEMS OF GENERAL REVENUE ANTICIPATED WITH PRIOR CONSENT OF DIRECTOR-OTHER SPECIAL ITEMS) | | | | |

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|---|---|---|---|---|
| Utility Surplus of Prior Year | 08-116 | | | |
| Reserve for Developers Contribution | 08-163 | - | 55,000.00 | 55,000.00 |
| Reserve for Developers Contribution - Walmart - Kelley Drive Stormwater Basin | 08-165 | 150,000.00 | | |
| Total Section G: Special Items of General Revenue With Prior Consent Other Special Items | | 150,000.00 | 55,000.00 | 55,000.00 |
| TOTAL MISCELLANEOUS REVENUES | | 1,860,121.00 | 1,887,288.40 | 1,882,350.40 |
| 4) RECEIPTS FROM DELINQUENT TAXES | | 7,075.00 | - | 0.00 |
| 5) SUBTOTAL GENERAL REVENUES (ITEMS 1,2,3, AND 4) | | 2,817,196.00 | 2,258,988.40 | 2,254,050.40 |
| 6) AMOUNT TO BE RAISED BY TAXES | 07-190 | 6,085,361.96 | 6,081,681.26 | 6,181,899.98 |
| 10) TOTAL GENERAL REVENUES | | 8,902,557.96 | 8,340,669.66 | 8,435,950.38 |

BERLIN TOWNSHIP - CY 2013 INTRODUCED BUDGET AS COMPARED TO SFY 2012 BUDGET (12 MONTHS)
CURRENT FUND - APPROPRIATIONS

| | | CY 2013 | SFY 2012 | EMERGENCY | TOTAL SFY 2012 AS MODIFIED BY TRANSFERS | PAID OR CHARGED SFY 2012 | RESERVED |
|---|---|---|---|---|---|---|---|
| 8) GENERAL APPROPRIATIONS | | | | | | | |
| (A) OPERATIONS - WITHIN CAPS | | | | | | | |
| GENERAL GOVERNMENT | | | | | | | |
| Mayor & Council | | | | | | | |
| Salaries & Wages | 20-110-1 | 55,100.00 | 55,700.00 | | 55,700.00 | 54,767.30 | 932.70 |
| Other Expenses | 20-110-2 | 28,700.00 | 23,100.00 | | 25,100.00 | 21,883.66 | 3,216.34 |
| Township Clerk | | | | | | | |
| Salaries & Wages | 20-120-1 | 82,100.00 | 79,000.00 | | 84,000.00 | 83,539.49 | 460.51 |
| Other Expenses | 20-120-2 | 38,200.00 | 37,100.00 | | 45,100.00 | 42,099.16 | 3,000.84 |
| Financial Administration | | | | | | | |
| Salaries & Wages | 20-130-1 | 95,400.00 | 88,800.00 | | 88,800.00 | 88,708.21 | 91.79 |
| Other Expenses | 20-130-2 | 13,900.00 | 10,700.00 | | 10,700.00 | 9,795.57 | 904.43 |
| Audit Services | | | | | | | |
| Other Expenses | 20-135-2 | 34,300.00 | 24,200.00 | | 29,200.00 | 29,052.50 | 147.50 |
| Revenue Administration | | | | | | | |
| Salaries & Wages | 20-145-1 | 83,400.00 | 65,800.00 | | 65,800.00 | 65,717.08 | 82.92 |
| Other Expenses | 20-145-2 | 14,500.00 | 13,900.00 | | 13,900.00 | 7,654.57 | 6,245.43 |
| Tax Assessment Administration | | | | | | | |
| Salaries & Wages | 20-150-1 | 30,600.00 | 26,700.00 | | 26,700.00 | 26,661.83 | 38.17 |
| Other Expenses | 20-150-2 | 6,920.00 | 6,420.00 | | 4,420.00 | 2,224.21 | 2,195.79 |
| Legal Services and Costs | | | | | | | |
| Other Expenses | 20-155-2 | 63,000.00 | 65,000.00 | | 70,000.00 | 62,148.39 | 7,851.61 |
| Engineering Services and Costs | | | | | | | |
| Salaries & Wages | 20-165-1 | 63,400.00 | 72,400.00 | | 42,400.00 | 21,608.17 | 20,791.83 |
| Miscellaneous Other Expenses | 20-165-2 | 10,800.00 | 9,800.00 | | 12,800.00 | 7,027.41 | 5,772.59 |

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|---|---|---|---|---|---|---|
| LAND USE ADMINISTRATION | | | | | | |
| Planning/Zoning Board | | | | | | |
| Salaries & Wages | 21-180-1 | 18,200.00 | | | | |
| Other Expenses | 21-180-2 | 10,000.00 | 11,500.00 | 11,500.00 | 6,500.04 | 4,999.96 |
| INSURANCE | | | | | | |
| Liability Insurance | 23-210-2 | 134,485.00 | 126,000.00 | 116,000.00 | 110,331.95 | 5,668.05 |
| Worker Compensation Insurance | 23-215-2 | 146,000.00 | 134,000.00 | 124,000.00 | 119,283.18 | 4,716.82 |
| Group Insurance | 23-220-2 | 1,363,870.00 | 1,276,912.00 | 1,276,912.00 | 1,204,198.26 | 72,713.74 |
| Health Benefit Waiver | 23-221-2 | 13,000.00 | 10,000.00 | 10,000.00 | 9,178.52 | 821.48 |
| Unemployment Compensation Insurance | 23-225-2 | 14,000.00 | 16,000.00 | 16,000.00 | 12,687.50 | 3,312.50 |
| PUBLIC SAFETY FUNCTIONS | | | | | | |
| Police | | | | | | |
| Salaries & Wages | 25-240-1 | 1,626,000.00 | 1,625,900.00 | 1,632,900.00 | 1,622,850.33 | 10,049.67 |
| Other Expenses: | | | | | | |
| Miscellaneous Other Expenses | 25-240-2 | 100,000.00 | 149,600.00 | 119,600.00 | 112,238.96 | 7,361.04 |
| Police - Homeland Security | | | | | | |
| Salaries & Wages | 25-240-1 | | | | | 0.00 |
| Other Expenses | 25-240-2 | | | | | 0.00 |
| Office of Emergency Management | | | | | | |
| Salaries & Wages | 25-252-1 | 2,000.00 | 2,000.00 | 2,000.00 | 514.98 | 1,485.02 |
| Other Expenses | 25-252-2 | 700.00 | 700.00 | 700.00 | | 700.00 |
| Aid to Ambulance Company | | | | | | |
| Salaries & Wages | 25-260-1 | | | | | 0.00 |
| Other Expenses | 25-260-2 | 31,000.00 | 15,000.00 | 15,000.00 | 9,931.83 | 5,068.17 |
| Municipal Prosecutor | | | | | | |
| Salaries & Wages | 25-275-1 | 12,900.00 | 12,500.00 | 12,500.00 | 12,475.44 | 24.56 |
| Other Expenses | 25-275-2 | 500.00 | 500.00 | 500.00 | | 500.00 |

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|---|---|---|---|---|---|---|
| Municipal Court | | | | | | |
| Salaries & Wages | 43-490-1 | 109,300.00 | 106,100.00 | 106,100.00 | 105,751.77 | 348.23 |
| Other Expenses | 43-490-2 | 42,200.00 | 48,600.00 | 48,600.00 | 42,811.54 | 5,788.46 |
| Public Defender | | | | | | |
| Other Expenses | 43-495-2 | 500.00 | 500.00 | 500.00 | | 500.00 |
| PUBLIC WORKS FUNCTIONS | | | | | | |
| Streets & Road Maintenance | | | | | | |
| Salaries & Wages | 26-290-1 | 89,480.00 | 82,100.00 | 82,100.00 | 56,638.38 | 25,461.62 |
| Other Expenses | 26-290-2 | 20,200.00 | 19,606.00 | 34,606.00 | 22,943.66 | 11,662.34 |
| Other Public Works Functions - Traffic Signal Monitoring System | | | | | | |
| Other Expenses | 26-300-2 | 54,600.00 | | | | |
| Solid Waste Collection | | | | | | |
| Salaries & Wages | 26-305-1 | 398,200.00 | 358,300.00 | 358,300.00 | 349,199.79 | 9,100.21 |
| Other Expenses | 26-305-2 | 12,500.00 | 10,100.00 | 15,100.00 | 4,971.48 | 10,128.52 |
| Buildings and Grounds | | | | | | |
| Salaries & Wages | 26-310-1 | 53,235.00 | 49,300.00 | 49,300.00 | 41,084.48 | 8,215.52 |
| Other Expenses | 26-310-2 | 30,250.00 | 28,000.00 | 33,000.00 | 28,566.50 | 4,433.50 |
| Vehicle Maintenance | | | | | | |
| Salaries & Wages | 26-315-1 | 109,260.00 | 106,100.00 | 106,100.00 | 98,641.66 | 7,458.34 |
| Other Expenses | 26-315-2 | 103,000.00 | 95,800.00 | 95,800.00 | 71,175.76 | 24,624.24 |
| HEALTH & HUMAN SERVICES FUNCTIONS | | | | | | |
| Public Health Services | | | | | | |
| Salaries & Wages | 27-330-1 | | | | | 0.00 |
| Other Expenses | 27-330-2 | 500.00 | 500.00 | 500.00 | | 500.00 |
| PARKS & RECREATION FUNCTIONS | | | | | | |
| Recreation Services & Programs | | | | | | |
| Salaries & Wages | 28-370-1 | 5,200.00 | | | | 0.00 |

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|---|---|---|---|---|---|---|
| Other Expenses | 28-370-2 | 5,200.00 | 10,300.00 | 10,300.00 | 9,011.48 | 1,288.52 |
| Maintenance of Parks | | | | | | |
| Salaries & Wages | 28-375-1 | 8,300.00 | 700.00 | 700.00 | 700.00 | 0.00 |
| Other Expenses | 28-375-2 | 28,400.00 | 18,400.00 | 21,400.00 | 12,821.68 | 8,578.32 |
| EDUCATION FUNCTIONS | | | | | | |
| Municipal Library | | | | | | |
| Salaries & Wages | 29-390-1 | 27,300.00 | 28,900.00 | 28,900.00 | 24,261.20 | 4,638.80 |
| Other Expenses | 29-390-2 | 7,600.00 | 7,000.00 | 8,000.00 | 6,348.99 | 1,651.01 |
| UTILITY EXPENSES AND BULK PURCHASES | | | | | | |
| Electricity & Natural Gas | 31-430-2 | 88,000.00 | 105,700.00 | 95,700.00 | 83,417.02 | 12,282.98 |
| Street Lighting | 31-435-2 | 90,000.00 | 88,100.00 | 88,100.00 | 88,071.30 | 28.70 |
| Telephone | 31-440-2 | 32,400.00 | 31,300.00 | 31,300.00 | 30,933.76 | 366.24 |
| Telecommunication Charges | 31-443-2 | 3,500.00 | 3,000.00 | 4,000.00 | 2,913.48 | 1,086.52 |
| Water | 31-445-2 | 5,000.00 | 4,100.00 | 5,100.00 | 4,271.45 | 828.55 |
| Petroleum Products | 31-447-2 | 125,000.00 | 92,200.00 | 92,200.00 | 75,313.81 | 16,886.19 |
| Sewerage | 31-455-2 | 6,000.00 | 6,000.00 | 6,000.00 | 5,476.00 | 524.00 |
| LANDFILL/SOLID WASTE DISPOSAL COSTS | | | | | | |
| Landfill/Solid Waste Disposal Costs | 32-465-2 | 168,000.00 | 163,000.00 | 163,000.00 | 143,506.90 | 19,493.10 |
| CODE ENFORCEMENT AND ADMINISTRATION | | | | | | |
| Uniform Construction Code - Appropriations Offset by Dedicated Revenues (NJAC 5:23-4.17) | | | | | | |
| Construction Office | | | | | | |
| Salaries & Wages | 22-195-1 | 90,500.00 | 88,500.00 | 88,500.00 | 87,409.70 | 1,090.30 |
| Other Expenses | 22-195-2 | 29,140.00 | 32,650.00 | 32,650.00 | 30,904.17 | 1,745.83 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Other Code Enforcement | | | | | | | |
| | Salaries & Wages | 22-200-1 | | | | | | 0.00 |
| | Other Expenses | 22-200-2 | 1,000.00 | 1,100.00 | | 1,100.00 | 274.92 | 825.08 |
| | OTHER COMMON OPERATING FUNCTIONS (UNCLASSIFIED) | | | | | | | |
| | Prior Years Bills | | | | | | | |
| | Other Expenses | 30-410-2 | | | | | | 0.00 |
| | HR Direct PO # 52254 | | | | | | | |
| | Accumulated Leave Compensation | | | | | | | |
| | Salaries & Wages | 30-415-1 | | 1,000.00 | | 27,000.00 | 26,000.00 | 1,000.00 |
| | Celebration of Public Events | | | | | | | |
| | Other Expenses | 30-420-2 | 9,100.00 | 9,100.00 | | 9,100.00 | 5,991.75 | 3,108.25 |
| 8A | TOTAL OPERATIONS WITHIN CAPS | | 5,845,840.00 | 5,555,288.00 | 0.00 | 5,555,288.00 | 5,202,491.17 | 352,796.83 |
| | Detail: | | | | | | | |
| | Salaries & Wages | | 2,972,875.00 | 2,859,800.00 | 0.00 | 2,867,800.00 | 2,775,708.33 | 92,091.67 |
| | Other Expenses | | 2,872,965.00 | 2,695,488.00 | 0.00 | 2,687,488.00 | 2,426,782.84 | 260,705.16 |
| | | | 5,845,840.00 | 5,555,288.00 | 0.00 | 5,555,288.00 | 5,202,491.17 | 352,796.83 |
| | DEFERRED CHARGES WITHIN CAPS | | | | | | | |
| | Emergency Authorizations | 46-870 | | | | | | 0.00 |
| | Deficit in Open Space Trust Fund | 46-885 | | | | | | 0.00 |
| | Deficit in Animal Control Fund | 46-886 | 7,060.03 | 1,205.20 | | 1,205.20 | 1,205.20 | 0.00 |
| | STATUTORY EXPENDITURES WITHIN CAPS | | | | | | | |
| | Public Employees Retirement System | 36-471 | 155,994.00 | 180,543.00 | | 180,543.00 | 179,291.40 | 1,251.60 |
| | Social Security System | 36-472 | 219,800.00 | 212,100.00 | | 212,100.00 | 206,641.05 | 5,458.95 |
| | Police and Firemen's Retirement System | 36-475 | 360,287.00 | 488,549.00 | | 488,549.00 | 347,027.00 | 0.00 |
| | Defined Contribution Retirement System | 36-477 | 2,000.00 | 2,000.00 | | 2,000.00 | 352.14 | 1,647.86 |
| | TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES WITHIN CAPS | | 745,141.03 | 884,397.20 | 0.00 | 884,397.20 | 734,516.79 | 8,358.41 |

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|---|---|---|---|---|---|---|---|---|
| H1 | TOTAL GENERAL APPROPRIATIONS FOR MUNICIPAL PURPOSES WITHIN CAPS | | 6,590,981.03 | 6,439,685.20 | 0.00 | 6,439,685.20 | 5,937,007.96 | 361,155.24 |
| | OPERATIONS EXCLUDED FROM CAPS | | | | | | | |
| | MUNICIPAL COURT | | | | | | | |
| | Municipal Court | | | | | | | |
| | Salaries & Wages | 43-490-1 | | | | | | 0.00 |
| | Other Expenses | 43-490-2 | | | | | | 0.00 |
| | Public Defender | | | | | | | |
| | Other Expenses | 43-495-2 | | | | | | 0.00 |
| | Liability Insurance | 23-210-2 | | | | | | |
| | Worker Compensation Insurance | 23-215-2 | | | | | | |
| | Group Insurance | 23-220-2 | | 54,348.00 | | 54,348.00 | 54,348.00 | 0.00 |
| | Police - Homeland Security | | | | | | | |
| | Salaries & Wages | 25-240-1 | | | | | | 0.00 |
| | Other Expenses | 25-240-2 | | | | | | 0.00 |
| | NJPES Stormwater Permit | | | | | | | |
| | Street Division | | | | | | | |
| | Salaries & Wages | 26-510-1 | 46,600.00 | 45,600.00 | | 45,600.00 | 43,868.06 | 1,731.94 |
| | Other Expenses | 26-510-2 | 19,125.00 | 19,125.00 | | 19,125.00 | 6,159.00 | 12,966.00 |
| | Landfill/Solid Waste Recycling Tax | | | | | | | |
| | Other Expenses | 32-465-2 | 7,000.00 | 7,000.00 | | 7,000.00 | 7,000.00 | 0.00 |
| | Public Employees Retirement System | 36-471-2 | | | | | | 0.00 |
| | Police and Firemen's Retirement System | 36-475-2 | | | | | | 0.00 |
| | PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES | | | | | | | |
| | Neighborhood Preservation Program | | | | | | | |
| | Salaries & Wages | 41-705-1 | | | | | | 0.00 |

| | | | | | |
|---|---|---|---|---|---|
| Other Expenses | 41-705-2 | | | | 0.00 |
| Drunk Driving Enforcement Grant | | | | | |
| Police Department | | | | | |
| Salaries & Wages | 41-710-1 | 2,677.43 | 2,677.43 | 2,677.43 | 0.00 |
| HOME - Neighborhood Preservation Program | | | | | |
| Other Expenses | 41-720-2 | | | | 0.00 |
| Drive Sober or Get Pulled Over Grant | | | | | |
| Salaries & Wages | 41-723-1 | 5,000.00 | 5,000.00 | 5,000.00 | 0.00 |
| Clean Communities Program | | | | | |
| Salaries & Wages | 41-725-1 | 9,951.24 | 9,951.24 | 9,951.24 | 0.00 |
| Other Expenses | 41-725-2 | | | | 0.00 |
| HOME Investment Partnership Program | | | | | |
| Other Expenses | 41-726-2 | | | | 0.00 |
| Neighborhood Housing Rehab 2008 Grant | | | | | |
| Other Expenses | 41-727-2 | | | | 0.00 |
| Over the Limit Under Arrest Grant | | | | | |
| Salaries & Wages | 41-728-1 | 4,400.00 | 4,400.00 | 4,400.00 | 0.00 |
| Obey the Signs or Pay the Fines Grant | | | | | |
| Salaries & Wages | 41-729-1 | | | | 0.00 |
| Supplemental Fire Services | | | | | |
| Other Expenses | 41-730-2 | | | | 0.00 |
| Camden County Recreation Enhance-ment Grant - Round 12 | | | | | |
| Other Expenses | 41-739-2 | 50,000.00 | 50,000.00 | 50,000.00 | 0.00 |
| NJ Division of Highway Safety Click It of Ticket Grant | | | | | |
| Salaries & Wages | 41-734-1 | 4,000.00 | 4,000.00 | 4,000.00 | 0.00 |
| NJ Division of Traffic Safety - Buckle Up South Jersey | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Other Expenses | 41-750-2 | | | | | | 0.00 |
| Local Match for Grants | 41-760-2 | | | | | | 0.00 |
| Community Development Block Grant | | | | | | | |
| Other Expenses | 41-765-2 | | | | | | 0.00 |
| Body Armor Replacement Grant | | | | | | | |
| Other Expenses | 41-755-2 | | 2,033.73 | | 2,033.73 | 2,033.73 | 0.00 |
| TOTAL OPERATIONS EXCLUDED CAPS | | 72,725.00 | 204,135.40 | 0.00 | 204,135.40 | 189,437.46 | 14,697.94 |
| Detail: | | | | | | | |
| Salaries & Wages | | 46,600.00 | 71,628.67 | 0.00 | 71,628.67 | 69,896.73 | 1,731.94 |
| Other Expenses | | 26,125.00 | 132,506.73 | 0.00 | 132,506.73 | 119,540.73 | 12,966.00 |
| | | 72,725.00 | 204,135.40 | 0.00 | 204,135.40 | 189,437.46 | 14,697.94 |
| CAPITAL IMPROVEMENTS - EXCLUDED FROM CAPS | | | | | | | |
| Capital Improvement Fund | 44-901 | 15,000.00 | | | | | 0.00 |
| Down Payment on Improvements | 44-902 | | | | | | 0.00 |
| Improvements to Kelley Drive Basin | 44-910 | 150,000.00 | | | | | |
| Reserve for New Municipal Building | 44-915 | | | | | | 0.00 |
| NJDOT Grant - Edgewood Avenue | | | | | | | |
| Other Expenses | 41-865-2 | | | | | | 0.00 |
| NJDOT Grant - Sidewalk along Rt 73 N | | | | | | | |
| Other Expenses | 41-865-2 | | | | | | 0.00 |
| NJDOT Grant - Mt. Vernon Ave. | | | | | | | |
| Other Expenses | 41-865-2 | | | | | | 0.00 |
| Federal - Transportation Enhance-ment Grant - TEA-21 - Haddon Avenue | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Other Expenses | 41-803-2 | | | | | | 0.00 |
| | TOTAL CAPITAL IMPROVEMENTS EXCLUDED FROM CAPS | | 165,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | MUNICIPAL DEBT SERVICE - EXCLUDED FROM CAPS | | | | | | | |
| | Payment of Bond Principal | 45-920 | 770,000.00 | 960,000.00 | | 960,000.00 | 960,000.00 | 0.00 |
| | Payment of Bond Anticipation Note | 45-925 | | | | | | |
| | Interest on Bonds | 45-930 | 600,200.00 | 691,000.00 | | 691,000.00 | 690,970.64 | 0.00 |
| | Interest on Notes | 45-935 | | | | | | 0.00 |
| | TOTAL DEBT SERVICE - EXCLUDED FROM CAPS | | 1,370,200.00 | 1,651,000.00 | 0.00 | 1,651,000.00 | 1,650,970.64 | 0.00 |
| | DEFERRED CHARGES - EXCLUDED FROM CAPS | | | | | | | |
| | Emergency Authorizations | 46-870 | | | | | | 0.00 |
| | Special Emergency Authorizations - 5 Yr. | 46-875 | | | | | | 0.00 |
| | TOTAL DEFERRED CHARGES EXCLUDED FROM CAPS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (O) | TOTAL GENERAL APPROPRIATIONS EXCLUDED FROM CAPS | | 1,607,925.00 | 1,855,135.40 | 0.00 | 1,855,135.40 | 1,840,408.10 | 14,697.94 |
| (L) | SUBTOTAL GENERAL APPROPRIATIONS | | 8,198,906.03 | 8,294,820.60 | 0.00 | 8,294,820.60 | 7,777,416.06 | 375,853.18 |
| (M) | RESERVE FOR UNCOLLECTED TAXES | 50-899 | 703,651.93 | 45,849.06 | | 45,849.06 | 45,849.06 | 0.00 |
| 9 | TOTAL GENERAL APPROPRIATIONS | | 8,902,557.96 | 8,340,669.66 | 0.00 | 8,340,669.66 | 7,823,265.12 | 375,853.18 |

BERLIN TOWNSHIP - CY 2013 INTRODUCED BUDGET AS COMPARED TO SFY 2012 BUDGET (12 MONTHS)
DEDICATED SEWER UTILITY BUDGET - ANTICIPATED REVENUES

| | ANTICIPATED CY 2013 | SFY 2012 | REALIZED IN CASH SFY 2012 |
|---|---|---|---|
| SURPLUS ANTICIPATED | 25,190.00 | 9,409.00 | 9,409.00 |
| RENTS | 1,021,600.00 | 1,012,624.00 | 1,021,663.44 |
| CONNECTION FEES | - | 25,170.00 | 32,040.00 |
| MISCELLANEOUS | 11,910.00 | 10,977.00 | 11,910.77 |
| TOTAL UTILITY REVENUES | 1,058,700.00 | 1,058,180.00 | 1,075,023.21 |

BERLIN TOWNSHIP - CY 2013 INTRODUCED BUDGET AS COMPARED TO SFY 2012 BUDGET (12 MONTHS)
DEDICATED SEWER UTILITY BUDGET - APPROPRIATIONS

| | | CY 2013 | SFY 2012 | EMERGENCY | TOTAL SFY 2012 AS MODIFIED BY TRANSFERS | PAID OR CHARGED SFY 2012 | RESERVED |
|---|---|---|---|---|---|---|---|
| Operating: | | | | | | | |
| Salaries & Wages | 55-501 | 151,600.00 | 158,600.00 | | 158,600.00 | 157,826.21 | 773.79 |
| Other Expenses | 55-502 | 260,400.00 | 298,080.00 | | 298,080.00 | 278,170.63 | 19,909.37 |
| Debt Service: | | | | | | | |
| Payment of Bond Principal | 55-520 | 405,000.00 | 290,000.00 | | 290,000.00 | 290,000.00 | 0.00 |
| Interest on Bonds | 55-522 | 221,200.00 | 289,700.00 | | 289,700.00 | 197,389.79 | 0.00 |
| Statutory Expenditures | | | | | | | |
| Contribution to: | | | | | | | |
| Public Employees Retirement System | 55-540 | 8,300.00 | 9,000.00 | | 9,000.00 | 9,000.00 | 0.00 |
| Social Security System | 55-541 | 11,600.00 | 12,200.00 | | 12,200.00 | 12,103.17 | 96.83 |
| Unemployment Compensation Insurance | 55-542 | 600.00 | 600.00 | | 600.00 | 38.58 | 561.42 |
| TOTAL SEWER UTILITY APPROPRIATIONS | | 1,058,700.00 | 1,058,180.00 | | 1,058,180.00 | 944,528.38 | 21,341.41 |

BERLIN TOWNSHIP - CY 2013 INTRODUCED BUDGET AS COMPARED TO SFY 2012 BUDGET (12 MONTHS)
MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND - ANTICIPATED REVENUES

| | ANTICIPATED CY 2013 | SFY 2012 | REALIZED IN CASH SFY 2012 |
|---|---|---|---|
| AMOUNT TO BE RAISED BY TAXATION | 139,720.00 | 139,152.00 | 140,749.05 |
| Reserve Funds: | | | |
| Fund Balance Reserve for Future Use | 7,770.00 | 9,248.00 | $9,248.00 |
| | ========== | ========== | ========== |
| TOTAL TRUST FUND REVENUES | 147,490.00 | 148,400.00 | 149,997.05 |

BERLIN TOWNSHIP - CY 2013 INTRODUCED BUDGET AS COMPARED TO SFY 2012 BUDGET (12 MONTHS)
MUNICIPAL OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND - APPROPRIATIONS

| | CY 2013 | SFY 2012 | EMERGENCY | TOTAL SFY 2012 AS MODIFIED BY TRANSFERS | PAID OR CHARGED SFY 2012 | RESERVED |
|---|---|---|---|---|---|---|
| Maintenance of Lands for Recreation and Conservation | | | | | | |
| Salaries & Wages | 95,000.00 | 99,000.00 | | 99,000.00 | 72,389.31 | 26,610.69 |
| Other Expenses | 36,930.00 | 33,840.00 | | 33,840.00 | 33,840.00 | 0.00 |
| Debt Service: | | | | | | |
| Payment of Bond Principal | 12,310.00 | 11,950.00 | | 11,950.00 | 11,942.68 | 0.00 |
| Payment of Bond Anticipation Notes | | | | | | |
| Interest on Bonds | 3,250.00 | 3,610.00 | | 3,610.00 | 3,603.11 | 0.00 |
| Interest on Notes | | | | | | |
| Reserve for Future Use | | 0.00 | | 0.00 | 0.00 | 0.00 |
| TOTAL TRUST FUND APPROPRIATIONS | $147,490.00 | $148,400.00 | $0.00 | $148,400.00 | $121,775.10 | $26,610.69 |

**Analysis of the Amount to be Raised by Taxes (Municipal Tax Levy) and Tax Rate for the CY 2012 as Certified by the County as Compared to CY 2013 Introduced Budget (Calendar Year as Compared to Calendar Year)**

| | |
|---|---|
| CY 2012 Municipal Tax Levy ( as per County Certification of Tax Rates) | $ 6,107,558.37 |
| Ratables 2012 | $350,468,328.00 |
| 2012 Tax Rate per Hundred Dollars of Assessed Valuation (Levy / Ratables) | $ 1.742 |
| CY 2013 Municipal Tax Levy as Introduced | $ 6,085,361.96 |
| Ratables 2013 | $349,301,628.00 |
| 2013 Tax Rate per Hundred Dollars of Assessed Valuation (Levy / Ratables) | $ 1.742 |
| Tax Rate Difference | $ - |

The Tax Rate for Calendar Year 2013 will remain the same as compared to 2012 based on the Introduced Budget. Therefore Municipal Taxes will remain at $ 1,846.66 for a home with an average assessment of $106,008.00 for 2013.

TOWNSHIP OF BERLIN
ANALYSIS OF LOCAL MUNICIPAL TAXES
FOR CALENDAR YEARS 2012 AND 2013

| CY YEAR | AVERAGE ASSESS-MENT | AMOUNT OF TAXES TO BE RAISED | RATABLES | TAX RATE PER $100.00 (Note 2) | AVERAGE LOCAL MUNICIPAL TAX PER YEAR | INCREASE (DECREASE) FROM PREVIOUS YEAR | PERCENT INCREASE (DECREASE) FROM PREVIOUS YEAR |
|---|---|---|---|---|---|---|---|
| 2012 | $ 105,844.00 | $ 6,107,558.37 | $ 350,468,328 | $ 1.742 | $1,843.80 | $1,843.80 | 5.79 |
| 2013 | $ 106,008.00 | $ 6,085,361.96 | $ 349,301,628 | $ 1.742 | $1,846.66 | $2.86 | 0.00 |

Township of Berlin
Analysis of Increases and Decreases in Appropriations
Comparing CY 2013 Introduced Budget to SFY 2012 Adopted Budget

| | CY 2013 Introduced Budget | SFY 2012 Adopted Budget | Variance | Percent % Change | Brief Reason for Variance |
|---|---|---|---|---|---|
| Police Salaries | $ 1,626,000 | $ 1,626,900 | $ (900) | (0.06) | This line item remains almost the same due to the net result of 2% raises, as well as one officer that retired who was not replaced, and another expected to retire who is anticipated being replaced by a person with a lower starting salary. |
| Police Other Expenses - Less Traffic Signal Monitoring System | 100,000 | 95,000 | 5,000 | 5.26 | This increased due to increased expected costs for testing, training, and maintenance of computer systems. |
| Public Works/Engineering Salaries | 768,475 | 714,500 | 53,975 | 7.55 | This budget increased due to changes in allocations of salaries for certain employees between Sewer and Open Space and raises of 2%. |
| Public Works/Engineering Other Expenses | 224,275 | 200,831 | 23,444 | 11.67 | This increased as a result of additional funds needed for diesel retrofit of vehicles and sod. |
| Traffic Signal Monitoring System | 54,600 | 54,600 | - | - | No change |
| Landfill | 175,000 | 170,000 | 5,000 | 2.94 | This increased due to increased costs per ton fees as per contract. |
| Utilities (including Fuel) | 349,900 | 330,400 | 19,500 | 5.90 | These line items increased as a net result of decreases in electric costs and increases in anticipated fuel costs. |
| Social Security | 219,800 | 212,100 | 7,700 | 3.63 | This increase is a net result of salary line item changes and allocations between funds. |
| Insurance (Liability, Workers Comp, Group and Unemployment) | 1,671,355 | 1,617,260 | 54,095 | 3.34 | This increase is result of increases in premiums of insurances even though we are part of a joint fund and State Health Benefits. |
| Other Salaries - Administration | 612,000 | 554,000 | 58,000 | 10.47 | This increase is the net result of 2% salary increases and the anticipated new part time hire the Finance Dept. It is also due to changes in allocations of salaries between departments due to employee responsibilities being changed since SFY 2012. |
| Other Miscellaneous Expenses | 344,020 | 319,075 | 24,945 | 7.82 | This increased due to increased costs for computer support for new software as well as change in allocations for audit fee. |
| Pensions | 518,281 | 671,092 | (152,811) | (22.77) | This decreased as a result of actual bills received from the State. |
| Capital Improvement Fund | 15,000 | - | 15,000 | 100.00 | This increased as a result of a decision to set funds aside as a down payment for possible future capital improvements. |
| Capital Improvement - Improvements to Kelley Drive Stormwater Basin - Walmart Reserve | 150,000 | - | 150,000 | 100.00 | These funds are from Walmart to put towards improvements to the Kelley Drive Stormwater Basin. |
| Debt Service | 1,370,200 | 1,651,000 | (280,800) | (17.01) | This is in accordance with our actual debt service obligations. |

| | | | | | |
|---|---|---|---|---|---|
| Reserve for Uncollected Taxes | 703,652 | 45,849 | 657,803 | 1,434.72 | This increase is a result of the reversion to a calendar year and the fact that there wasn't an accelerated tax sale conducted before year end. |
| Total | $ 8,902,558 | $ 8,262,607 | $ 639,951 | 7.75 | |
| Grants | | $ 78,062 | | | |
| Total Budgets | $ 8,902,558 | $ 8,340,669 | | | |

TOWNSHIP OF BERLIN
ANALYSIS OF THE CY 2013 BUDGET BY FUNCTION

| DEPARTMENT | | AMOUNT | PERCENTAGE |
|---|---|---|---|
| POLICE SALARIES | $ | 1,626,000 | 18.58 |
| POLICE OTHER EXPENSES | | 100,000 | 1.14 |
| SUB TOTAL POLICE | $ | 1,726,000 | 19.72 |
| PUBLIC WORKS /ENG. SALARIES (EXCLUDING SOLID WASTE) | $ | 370,275 | 4.23 |
| PUBLIC WORKS/ENG. OTHER EXPENSES (EXCLUDING SOLID WASTE) | | 211,775 | 2.42 |
| SUB TOTAL PUBLIC WORKS/ENG. EXCLUDING SOLID WAST | $ | 582,050 | 6.65 |
| SOLID WASTE COLLECTION SALARIES | $ | 398,200 | 4.55 |
| SOLID WASTE COLLECTION OTHER EXPENSES (INCLUDING LANDFILL | | 187,500 | 2.14 |
| SUB TOTAL SOLID WASTE COLLECTION AND LANDFILL | $ | 585,700 | 6.69 |
| SUB TOTAL PUBLIC WORKS/ENG. AND SOLID WASTE | $ | 1,167,750 | 13.34 |
| UTILITIES ( INCLUDING FUEL) | $ | 349,900 | 4.00 |
| SOCIAL SECURITY | | 219,800 | 2.51 |
| INSURANCE (INCLUDES W/C, GROUP AND UNEMPLOYMENT) | | 1,536,870 | 17.56 |
| INSURANCE (LIABILITY) | | 134,485 | 1.54 |
| OTHER SALARIES ( ADMINISTRATION) | | 612,000 | 6.99 |
| OTHER MISCELLANEOUS EXPENSES | | 344,020 | 3.93 |
| PFRS, PERS AND DCRP (PENSION) | | 518,281 | 5.92 |
| TRAFFIC SIGNAL MONITORING SYSTEM | | 54,600 | 0.62 |
| DEBT SERVICE | | 1,370,200 | 15.65 |
| CAPITAL IMPROVEMENT FUND | | 15,000 | 0.17 |
| RESERVE FOR UNCOLLECTED TAXES | | 703,652 | 8.04 |
| TOTAL SUPPORTED BY TAXES..... | $ | 8,752,558 | 100.00 |

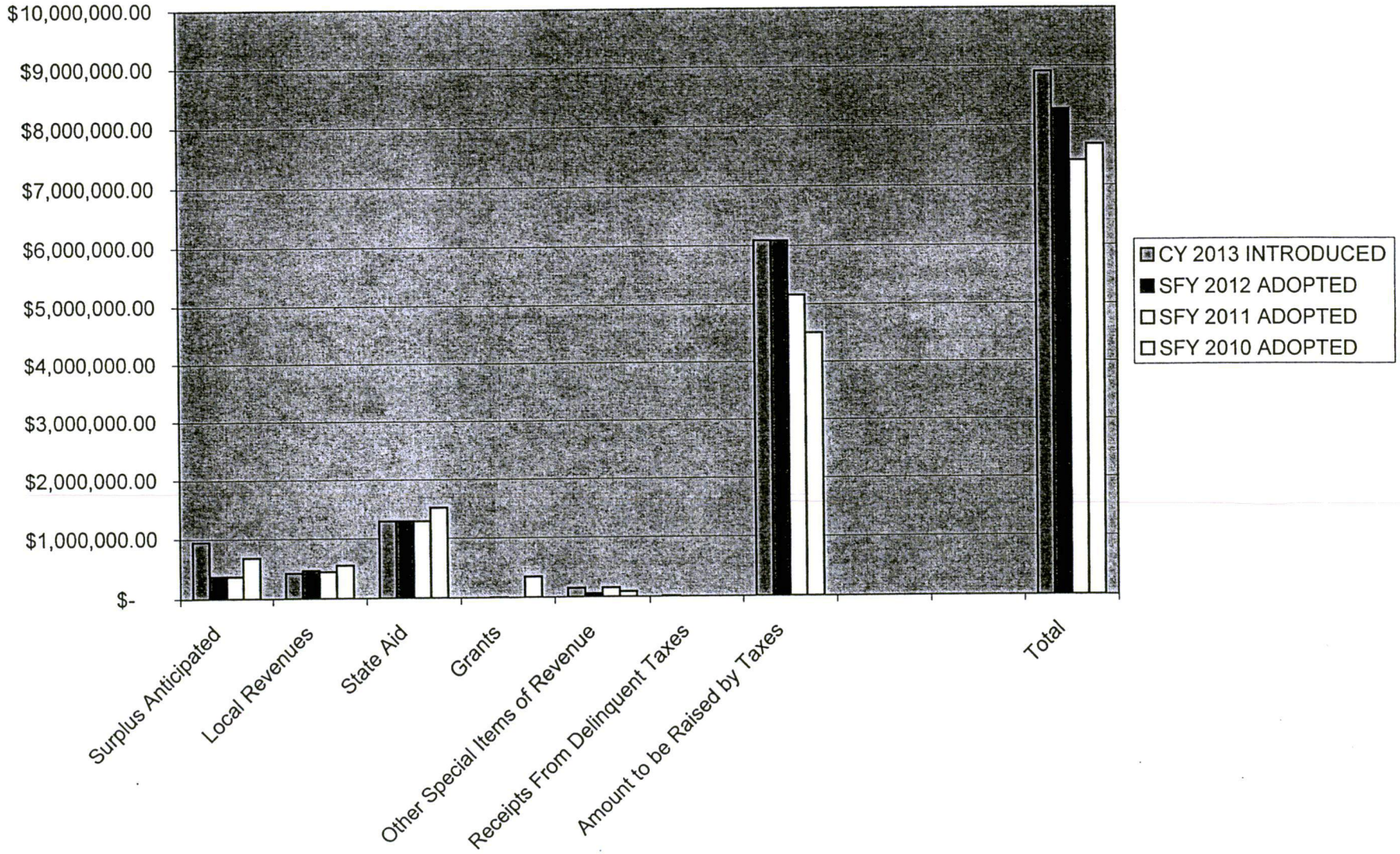
RECONCILIATION

| | | |
|---|---|---|
| TOTAL BUDGET | $ | 8,902,558 |
| LESS: GRANTS | | 0 |
| RESERVE FROM WALMART FOR BASIN IMPROVEMENTS | | (150,000) |
| TOTAL SUPPORTED BY TAXES..... | $ | 8,752,558 |

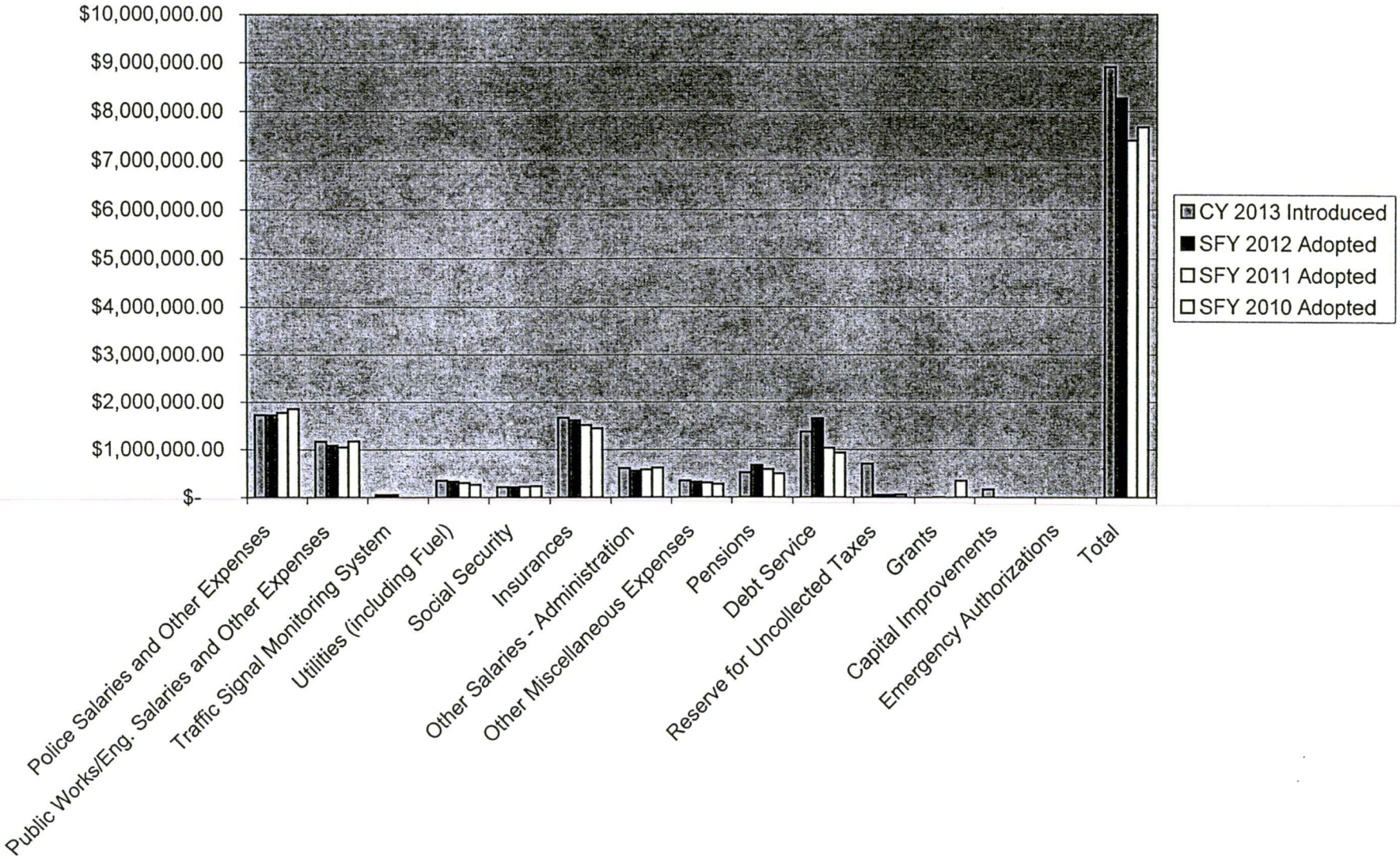
TOWNSHIP OF BERLIN
ANALYSIS OF LOCAL MUNICIPAL TAX DISTRIBUTION
BY SERVICE AREAS
FOR CALENDAR YEAR 2013

| DEPARTMENT | HOUSEHOLD COST PER YEAR |
|---|---|
| POLICE SALARIES | $ 343.11 |
| POLICE OTHER EXPENSES | 21.05 |
| SUB TOTAL POLICE | $364.16 |
| PUBLIC WORKS /ENG. SALARIES (EXCLUDING SOLID WASTE) | $ 78.11 |
| PUBLIC WORKS/ENG. OTHER EXPENSES (EXCLUDING SOLID WASTE) | 44.69 |
| SUB TOTAL PUBLIC WORKS/ENG. EXCLUDING SOLID WASTE) | $ 122.80 |
| SOLID WASTE COLLECTION SALARIES | $ 84.02 |
| SOLID WASTE COLLECTION OTHER EXPENSES (INCLUDING LANDFILL) | 39.52 |
| SUB TOTAL SOLID WASTE COLLECTION AND LANDFILL | $ 123.54 |
| SUB TOTAL PUBLIC WORKS/ENG. AND SOLID WASTE | $ 246.34 |
| UTILITIES ( INCLUDING FUEL) | $ 73.87 |
| SOCIAL SECURITY | 46.35 |
| INSURANCE (INCLUDES W/C, GROUP AND UNEMPLOYMENT) | 324.27 |
| INSURANCE (LIABILITY) | 28.44 |
| OTHER SALARIES ( ADMINISTRATION) | 129.08 |
| OTHER MISCELLANEOUS EXPENSES | 72.57 |
| PFRS, PERS AND DCRP (PENSION) | 109.32 |
| TRAFFIC SIGNAL MONITORING SYSTEM | 11.45 |
| DEBT SERVICE | 289 |
| CAPITAL IMPROVEMENT FUND | 3.14 |
| RESERVE FOR UNCOLLECTED TAXES | 148.67 |
| | $ 1,846.66 |

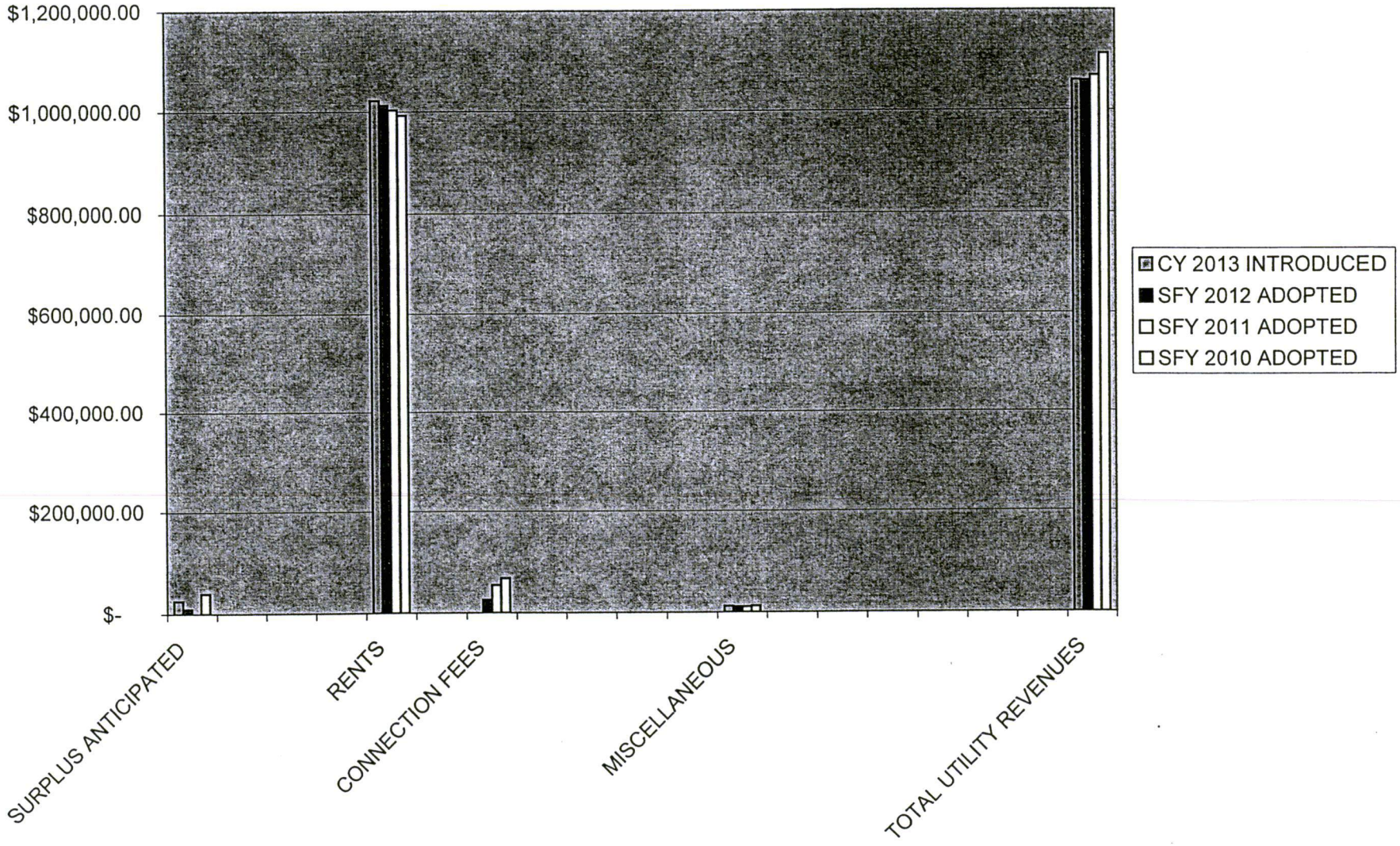
## Current Fund - 3 Budget Cycle Revenue History and Projection



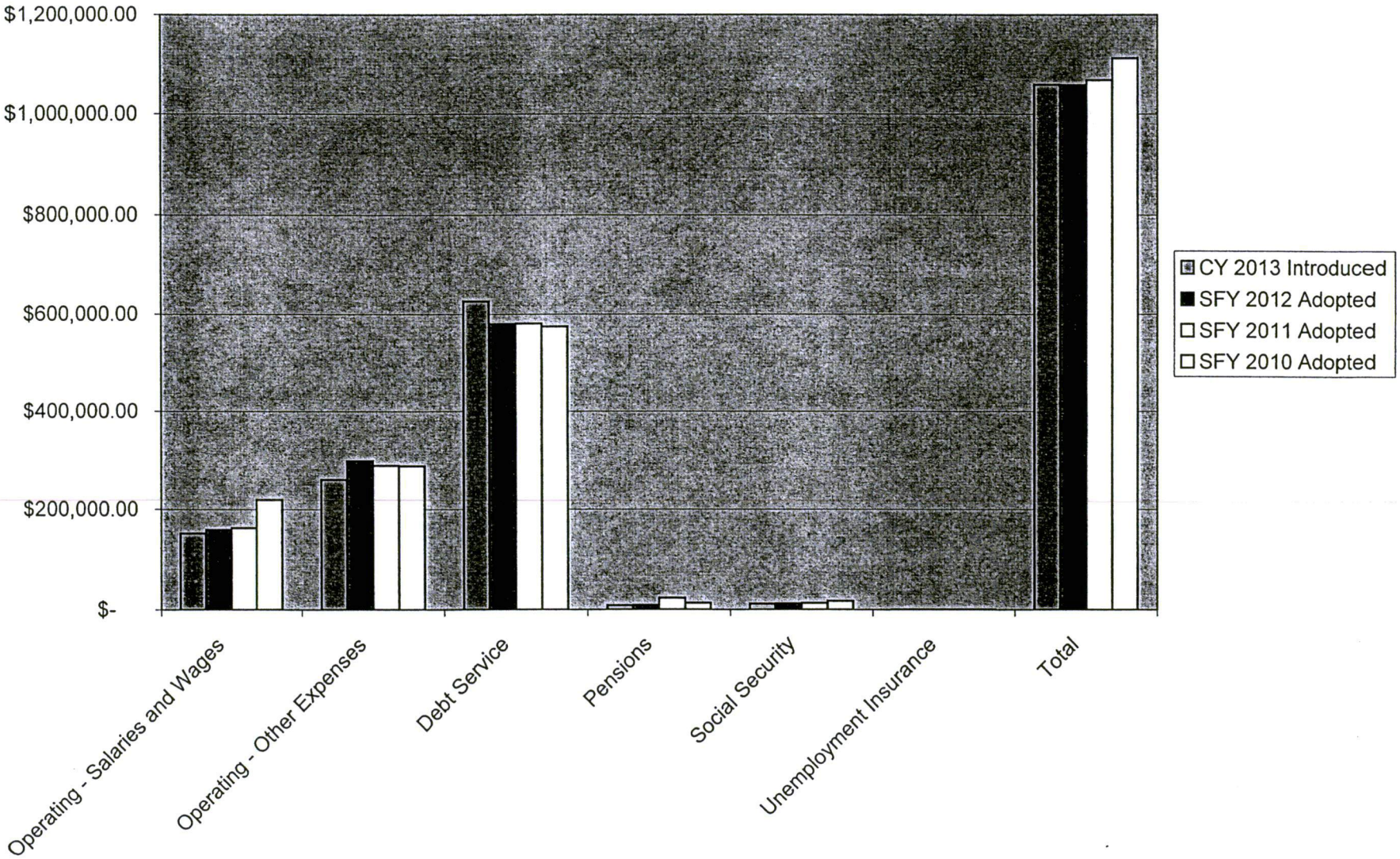
## Current Fund - 3 Budget Cycle Appropriation History and Projection



## Sewer Operating Fund - 3 Budget Cycle Revenue History and Projection



## Sewer Operating Fund - 3 Budget Cycle Appropriation History and Projection



TOWNSHIP OF BERLIN
ANALYSIS OF TOTAL TAXES BASED ON THE AVERAGE RESIDENTIAL
PROPERTY ASSESSMENT AND ON COUNTY CERTIFIED TAX RATES
**FOR THE CALENDAR YEAR 2012 (Note 1)**

| ( See Notes at Bottom) | ASSESSMENT | TAX RATE PER $100.00 | TOTAL TAXES | PERCENT OF TOTAL TAXES |
|---|---|---|---|---|
| COUNTY TAX..... | $105,844.00 | $ 1.151 | $ 1,218.26 | 21.03 |
| COUNTY LIBRARY TAX..... | $105,844.00 | 0.074 | 78.32 | 1.35 |
| COUNTY OPEN SPACE TAX..... | $105,844.00 | 0.033 | 34.93 | 0.60 |
| DISTRICT SCHOOL TAX..... | $105,844.00 | 2.303 | 2,437.59 | 42.08 |
| LOCAL MUNICIPAL TAX..... | $105,844.00 | 1.742 | 1,843.80 | 31.83 |
| FIRE DISTRICT TAX..... | $105,844.00 | 0.130 | 137.60 | 2.46 |
| OPEN SPACE/RECREATION TAX..... | $105,844.00 | 0.040 | 42.34 | 0.73 |
| TOTALS..... | | $ 5.473 | $ 5,792.84 | 100.00 |

Notes:

1) 2013 Tax Rates have not yet been certified by the County since the County, as well as the Local Schools and the Township have not yet adopted their budgets for 2013. Rather than use projections for tax rates of the Local Schools and the County this analysis presents information for 2012.

TOWNSHIP OF BERLIN
ANALYSIS OF THE TOTAL TAX RATE AND TOTAL TAXES
**FOR THE CALENDAR YEARS 2008 THROUGH 2012 (Note 1)**

| YEAR | TAX RATE * | AMOUNT | INCREASE OR (DECREASE) | PERCENT INCREASE OR (DECREASE) |
|---|---|---|---|---|
| 2008 | 4.714 | $ 4,839.34 | $ 77.98 | 1.64 |
| 2009 | 4.790 | $ 4,970.30 | $ 130.96 | 2.71 |
| 2010 | 4.926 | $ 5,156.83 | $ 186.53 | 3.75 |
| 2011 | 5.313 | $ 5,618.44 | $ 461.61 | 8.95 |
| 2012 | 5.473 | $ 5,792.84 | $ 174.40 | 3.10 |

* BASED ON AN AVERAGE RESIDENTIAL ASSESSMENT OF THE FOLLOWING:

| YEAR | ASSESSMENT |
|---|---|
| 2012 | $105,844.00 |
| 2011 | $105,749.00 |
| 2010 | $104,686.00 |
| 2009 | $103,764.00 |
| 2008 | $102,659.00 |

Notes:

1) 2013 Tax Rates have not yet been certified by the County since the County, as well as the Local Schools and the Township have not yet adopted their budgets for 2013. Rather than use projections for tax rates of the Local Schools and the County this analysis presents information for 2012.

TOWNSHIP OF BERLIN
ANALYSIS OF PROPERTY ASSESSMENTS
FOR THE CALENDAR YEARS 2009 THROUGH 2013

| PROPERTY CLASSIFICATION | 2013 | 2012 | 2011 | 2010 | 2009 |
|---|---|---|---|---|---|
| Vacant Land | $10,650,400 | $10,898,100 | $10,441,700 | $10,293,300 | $11,155,600 |
| Residential | 184,985,400 | 183,746,600 | 182,735,100 | 179,117,800 | 176,191,600 |
| Farm (Regular) | 166,400 | 166,400 | 166,400 | 166,400 | 166,400 |
| Farm (Qualified) | 27,100 | 27,100 | 43,300 | 43,300 | 43,300 |
| Commercial | 117,425,300 | 119,559,500 | 118,332,800 | 117,366,300 | 117,193,600 |
| Industrial | 31,107,700 | 31,381,700 | 31,476,600 | 32,875,000 | 33,195,000 |
| Apartment | 3,955,600 | 3,955,600 | 3,955,600 | 3,955,600 | 3,955,600 |
| Utilities | 983,728 | 733,328 | 729,225 | 1,007,138 | 705,599 |
| TOTALS | $349,301,628 | $350,468,328 | $347,880,725 | $344,824,838 | $342,606,699 |
| INCREASE (DECREASE) FROM PREVIOUS YEAR | ($1,166,700) | $2,587,603 | $3,055,887 | $2,218,139 | $990,338 |
| PERCENT INCREASE (DECREASE) FROM PREVIOUS YEAR | (0.33) | 0.74 | 0.89 | 0.65 | 0.29 |

3

TOWNSHIP OF BERLIN
ANALYSIS OF STATE AID RECEIVED EXCLUDING GRANTS
FOR THE FISCAL YEARS 2008 THROUGH CY 2013

| CATEGORY | CY 2013 | TY 2012 | SFY 2012 | SFY 2011 | SFY 2010 | SFY 2009 | SFY 2008 |
|---|---|---|---|---|---|---|---|
| Business Personal Property Taxes..... | | | | | | | |
| Franchise and Gross Receipts Taxes/Energy Receipts Taxes..... | $1,287,847.00 | $1,234,473.00 | $1,287,847.00 | $1,287,847.00 | $1,515,268.00 | $1,554,121.00 | $1,488,272.00 |
| Supplemental Franchise and Gross Receipts/Energy Receipts Taxes..... | | | | | | | 53,374.00 |
| Legislative Initiative Municipal Block Grant..... | | | | | | | 23,917.00 |
| Consolidated Municipal Property Tax Relief..... | | | | | | | 12,475.00 |
| Pineland Tax Stabilization..... | | | | | 320.00 | 320.00 | 320.00 |
| Municipal Homeland Assistance..... | | | | | | | 50,000.00 |
| Municipal Property Tax Assistance..... | | | | | | | 31,198.00 |
| Extraordinary/Discretionary Municipal Property Tax Relief..... | | | | | | | 400,000.00 |
| SUB TOTALS..... | $1,287,847.00 | $1,234,473.00 | $1,287,847.00 | $1,287,847.00 | $1,515,588.00 | $1,554,441.00 | $2,059,556.00 |
| INCREASE (DECREASE) FROM PREVIOUS YEAR..... | $53,374.00 | ($53,374.00) | $0.00 | ($227,741.00) | ($38,853.00) | ($505,115.00) | ($68,802.00) |
| PERCENT INCREASE (DECREASE) FROM PREVIOUS YEAR..... | 4.32 | (4.14) | 0.00 | (15.03) | (2.50) | (24.53) | (3.23) |

This schedule highlights that our total State Aid decreased by $ 840,511.00 in the last 6 years alone.
These massive cuts in State Aid have caused the use of our Surplus to balance the budget in prior years and the layoffs in SFY 2011.

TY 2012 State Aid decrease and the CY 2013 has to do with timing. The final payment of our aid will be received after December 31, 2012 in June 2013.

TOWNSHIP OF BERLIN
ANALYSIS OF TAX COLLECTION RATE PERCENTAGES, BALANCES OF DELINQUENT TAXES AND BALANCES OF TAX TITLE LIENS
FOR THE FISCAL YEARS 2009 THROUGH TRANSITIONAL YEAR (TY) 2012

| | AS OF 12/31/12 (Note 1) | AS OF 6/30/12 | AS OF 6/30/11 | AS OF 6/30/10 | AS OF 6/30/09 |
|---|---|---|---|---|---|
| TAX COLLECTION RATE PERCENTAGES (ACTUAL) | 97.53% | 99.14% | 99.61% | 99.72% | 99.95% |
| BALANCES OF DELINQUENT TAXES | $ 207,559.30 | $ 2,035.29 | $ 2,134.48 | $ 2,903.98 | $ 3,289.64 |
| BALANCES OF TAX TITLE LIENS | $ 223,855.68 | $ 198,336.78 | $ 6,977.78 | $ 4,807.95 | $ 1,734.65 |

Notes:

1 - From Unaudited Financial Statement for transitional period ended 12/31/12 (6 months). All other years are audited amounts. Also note that prior to the transitional year end of 12/31/12, the Township did not and was not permitted by the State to conduct a tax sale due to our reversion to a calendar year.

Also in 2012 the Township acquired a tax lien on a property along Route 73. The Township will move forward, as quickly as legally possible, to foreclose and later sell the property.

TOWNSHIP OF BERLIN
ANALYSIS OF SURPLUS/FUND BALANCE AND THE PERCENTAGE OF THE BUDGET REPRESENTED BY SURPLUS ANTICIPATED - CURRENT FUND
FOR THE FISCAL YEARS 2009 THROUGH CY 2013

| | CY 2013 (See Note 2) | TY 2012 (See Note 3) | SFY 2012 | SFY 2011 | SFY 2010 | SFY 2009 |
|---|---|---|---|---|---|---|
| Surplus/Fund Balance at Beginning of Year (See Note 1) | $ 1,810,499 | $ 533,357 | $ 517,315 | $ 410,182 | $ 717,912 | $ 1,002,238 |
| Surplus Generated During Year | 710,000 | 1,277,142 | 387,742 | 478,833 | 374,270 | 577,674 |
| Sub Total | $ 2,520,499 | $ 1,810,499 | $ 905,057 | $ 889,015 | $ 1,092,182 | $ 1,579,912 |
| Surplus Anticipated to Balance Budget | (950,000) | - | (371,700) | (371,700) | (682,000) | (862,000) |
| Surplus/Fund Balance at End of Year | $ 1,570,499 | $ 1,810,499 | $ 533,357 | $ 517,315 | $ 410,182 | $ 717,912 |
| Total Original Budget Adopted | $ 8,902,558 | $ 4,282,308 | $ 8,267,007 | $ 7,411,814 | $ 7,682,429 | $ 7,506,332 |
| Percentage of the Budget Represented by Surplus Anticipated | 10.67% | 0.00% | 4.50% | 5.01% | 8.88% | 11.48% |

Notes:

1 - Only Cash Surplus may be anticipated in the budget of the following year.

2- CY 2013 Surplus Generated During Year and Surplus/ Fund Balance at End of Year are estimated conservatively. Budget is introduced amount.

3- From Unaudited Financial Statement at 12/31/12

Comment for CY 2013: Generally while on a fiscal year, the Township generated between $300,000 to $500,000 each year in Surplus. However in 2012 with the reversion to a calendar year, the actual surplus available as of 12/31/12 was much higher than normal. A conservative amount will be used to balance the budget for 2013 and 2014.

TOWNSHIP OF BERLIN
ANALYSIS OF SURPLUS/FUND BALANCE AND THE PERCENTAGE OF THE BUDGET REPRESENTED BY SURPLUS ANTICIPATED - SEWER OPERATING FUND
FOR THE FISCAL YEARS 2009 THROUGH CY 2013

| | CY 2013 (See Note 2) | TY 2012 (See Note 3) | SFY 2012 | SFY 2011 | SFY 2010 | SFY 2009 |
|---|---|---|---|---|---|---|
| Surplus/Fund Balance at Beginning of Year (See Note 1) | $ 194,497 | $ 121,069 | $ 9,417 | $ 53,100 | $ 87,431 | $ 82,898 |
| Surplus Generated During Year | 10,000 | 73,428 | 121,061 | 9,317 | 53,046 | 63,117 |
| Sub Total | $ 204,497 | $ 194,497 | $ 130,478 | $ 62,417 | $ 140,477 | $ 146,015 |
| Surplus Anticipated to Balance Budget of Sewer Operating or Current Fund | (25,190) | - | (9,409) | (53,000) | (87,377) | (58,584) |
| Surplus/Fund Balance at End of Year | $ 179,307 | $ 194,497 | $ 121,069 | $ 9,417 | $ 53,100 | $ 87,431 |
| Total Original Budget Adopted | $ 1,058,700 | $ 466,200 | $ 1,058,180 | $ 1,067,900 | $ 1,111,400 | $ 1,138,550 |
| Percentage of the Budget Represented by Surplus Anticipated | 2.38% | 0.00% | 0.89% | 4.96% | 7.86% | 5.15% |

Notes:

1 - Only Cash Surplus may be anticipated in the budget of the following year.
2- CY 2013 Surplus Generated During Year and Surplus/ Fund Balance at End of Year are estimated. Budget is introduced amount.
3- From Unaudited Financial Statement at 12/31/12

Comment for CY 2013: The Township may generate approximately $10,000 in surplus this year due to unexpended balances of appropriation reserves.
A small percentage of surplus was necessary to balance the CY 2013 Budget. A conservative amount will be used to balance the budget of 2014.