

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2014 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2015 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.784	\$6,229,921.64	31.34%	\$1,919.82	Municipal Purpose Tax	ACTUAL	\$6,397,858.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$139,620.00	0.70%	\$43.05	Municipal Open Space	ACTUAL	\$141,930.00
Fire Districts (avg. rate/total levies)	0.139	\$484,500.00	2.44%	\$149.58	Fire Districts (total levies)	ACTUAL	\$494,500.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.392	\$8,347,244.00	41.99%	\$2,574.10	Local School District	ESTIMATED	\$8,515,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.231	\$4,295,267.84	21.61%	\$1,324.72	County Purposes	ESTIMATED	\$4,553,000.00
County Library	0.078	\$270,584.77	1.36%	\$83.94	County Library	ESTIMATED	\$287,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$109,639.95	0.55%	\$34.44	County Open Space	ESTIMATED	\$117,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2014 Budget)	5.696	\$19,876,778.20	100.00%	\$6,129.64	Total ESTIMATED amount to be raised by taxes		\$20,506,288.00
Total Taxable Valuation as of October 1, 2014 <u>\$354,828,443.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,440,347.00</u>		
Current Year Average Residential Assessment <u>\$107,613.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>9,104,080.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$14,108,430.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$19,772,163.00</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$734,125.11</u>		
1.784	1.803	1.07%			Total Amount to be Raised by Taxes <u>\$20,506,288.11</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>96.42%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$6,229,921.64	\$6,397,858.00	2.70%	\$167,936.36				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Tax Collections - ACTUAL as of Prior Year		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2014 <u>19,363,957.32</u>		
\$1,919.82	\$1,940.26	1.07%	\$20.45		Total Tax Levy, CY 2014 <u>19,876,778.20</u>		
					% of Taxes Collected, CY 2014 <u>97.42%</u>		
					Delinquent Taxes - December 31, 2014 <u>\$474,339.29</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	19.94%	\$200,850.00	\$1,007,250.00	\$1,208,100.00	\$1,150,000.00	\$0.00	\$58,100.00					
08	Local Revenue	1.67%	\$22,300.00	\$1,335,600.00	\$1,357,900.00	\$375,500.00	\$0.00	\$982,400.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,287,847.00	\$1,287,847.00	\$1,287,847.00	\$0.00	\$0.00					
08	Uniform Construction Code Fees	15.45%	\$17,000.00	\$110,000.00	\$127,000.00	\$127,000.00	\$0.00	\$0.00					
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
10	Public and Private Revenue	-100.00%	(\$85,247.20)	\$85,247.20	\$0.00	\$0.00	\$0.00	\$0.00					
08	Other Special Items	0.00%	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00					
15	Receipts from Delinquent Taxes	40.00%	\$100,000.00	\$250,000.00	\$350,000.00	\$350,000.00	\$0.00	\$0.00					
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	2.70%	\$167,936.47	\$6,229,921.64	\$6,397,858.11	\$6,397,858.11	\$0.00	\$0.00					
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
54	Open Space Levy Tax	7.33%	\$10,270.00	\$140,090.00	\$150,360.00	\$0.00	\$150,360.00	\$0.00					
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
	Total	4.09%	\$433,109.27	\$10,595,955.84	\$11,029,065.11	\$9,838,205.11	\$150,360.00	\$1,040,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	8.40	6.00	11.05%	\$78,320.00	\$709,000.00	\$787,320.00	\$738,320.00			\$49,000.00					
21	0.30		201.25%	\$16,100.00	\$8,000.00	\$24,100.00	\$24,100.00								
22	1.30	4.00	15.72%	\$20,270.00	\$128,930.00	\$149,200.00	\$149,200.00								
23			9.54%	\$180,350.00	\$1,890,850.00	\$2,071,200.00	\$1,931,900.00		\$35,100.00	\$104,200.00					
25	18.00	4.00	-10.94%	(\$220,638.93)	\$2,017,648.93	\$1,797,010.00	\$1,797,010.00								
26	14.54	1.00	14.92%	\$149,566.73	\$1,002,483.27	\$1,152,050.00	\$933,050.00			\$219,000.00					
27	0.10		940.00%	\$4,700.00	\$500.00	\$5,200.00	\$5,200.00								
28	1.36	1.00	3.94%	\$5,270.00	\$133,830.00	\$139,100.00	\$46,500.00		\$92,600.00						
29		2.00	-10.49%	(\$3,990.00)	\$38,040.00	\$34,050.00	\$34,050.00								
30			-70.03%	(\$23,600.00)	\$33,700.00	\$10,100.00	\$10,100.00								
31			-0.43%	(\$1,900.00)	\$443,300.00	\$441,400.00	\$363,700.00			\$77,700.00					
32			4.21%	\$7,500.00	\$178,000.00	\$185,500.00	\$185,500.00								
35			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36			-0.01%	(\$114.00)	\$765,464.00	\$765,350.00	\$735,750.00		\$7,100.00	\$22,500.00					
37			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	2.00	2.00	3.34%	\$5,400.00	\$161,800.00	\$167,200.00	\$167,200.00								
44			108.74%	\$242,240.00	\$222,760.00	\$465,000.00	\$465,000.00								
45			-0.74%	(\$15,600.00)	\$2,116,760.00	\$2,101,160.00	\$1,517,500.00		\$15,560.00	\$568,100.00					
46			-100.00%	(\$25,164.95)	\$25,164.95	\$0.00	\$0.00								
48			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50			2.00%	\$14,400.42	\$719,724.69	\$734,125.11	\$734,125.11								
55			#DIV/0!	\$0.00		\$0.00									
Total	46.00	20.00	4.09%	\$433,109.27	\$10,595,955.84	\$11,029,065.11	\$9,838,205.11	\$0.00	\$150,360.00	\$1,040,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
				X		
				Reserve for Developers Deposits	\$150,000.00	This revenue will not be available in future years.
	X			Capital Improvement Fund	\$265,000.00	This appropriation will decrease in 2016.
	X			Improvements to Kelley Drive Basin	\$150,000.00	This appropriation will not be required in future years.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	268	\$9,925,900.00	2.80%	15A Public Schools	1	\$5,649,800.00	21.86%	
2 Residential	1,778	\$191,336,200.00	53.92%	15B Other Schools			0.00%	
3A/3B Farm	10	\$193,500.00	0.05%	15C Public Property	69	\$11,089,300.00	42.91%	
4A Commercial	359	\$117,481,900.00	33.11%	15D Church and Charities	17	\$7,320,900.00	28.33%	
4B Industrial	52	\$30,887,000.00	8.70%	15E Cemeteries & Graveyards	2	\$247,700.00	0.96%	
4C Apartments	3	\$3,955,600.00	1.11%	15F Other Exempt	14	\$1,533,300.00	5.93%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$1,048,343.00	0.30%					
Total	2,471	\$354,828,443.00	100.00%	Total	103	\$25,841,000.00	100.00%	
Average Ratio (%), Assessed to True Value				62.22%	Percentage of Exempt vs. Non-Exempt Properties			4.00%
Equalized Valuation, Taxable Properties				\$570,280,364.83				
Total # of property tax appeals filed in 2014				County Tax Board	5.00			
				State Tax Court	3.00			
Number of 2014 County Tax Board decisions appealed to Tax Court				0.00				
Number of pending property tax appeals in State Tax Court				0.00				
Amount paid out by municipality for tax appeals in 2014				\$0.00				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2014 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2014 Total Tax Rate
Taunton Run Village	Aff. Housing	\$16,000.00	\$3,631,600.00	\$206,855.94															
Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total					Total Long Term Exemptions - Column Total				
		\$16,000.00	\$3,631,600.00	\$206,855.94			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total																	\$16,000.00	\$3,631,600.00	\$206,855.94

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	109,015.00	\$57,400.00	\$11,770.00	\$5,630.00	\$28,930.00	\$5,285.00
Supervisory Staff (Department Heads & Managers)	7.00	8.00	867,600.00	\$647,900.00	\$8,710.00	\$64,940.00	\$95,470.00	\$50,580.00
Police Officers (Including Superior Officers)	17.00		2,446,018.00	\$1,416,940.00	\$168,300.00	\$331,873.00	\$407,090.00	\$121,815.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00		1,229,110.00	\$695,760.00	\$32,050.00	\$82,190.00	\$362,930.00	\$56,180.00
All Other Non-Union Employees not listed above	8.00	7.00	606,107.00	\$351,730.00	\$5,340.00	\$39,217.00	\$180,980.00	\$28,840.00
Totals	46.00	20.00	5,257,850.00	\$3,169,730.00	\$226,170.00	\$523,850.00	\$1,075,400.00	\$262,700.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost
Active Employees - Health Benefits - Annual Cost			
Single Coverage	5.00	\$12,746.00	\$63,730.00
Parent & Child	8.00	\$17,455.00	\$139,640.00
Employee & Spouse (or Partner)	4.00	\$27,393.00	\$109,572.00
Family	25.00	\$33,305.00	\$832,625.00
Employee Cost Sharing Contribution (enter as negative -)			(\$168,850.00)
Subtotal	42.00	\$90,899.00	\$976,717.00
Elected Officials - Health Benefits - Annual Cost			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	1	\$18,284.00	\$18,284.00
Family	1	\$9,873.00	\$9,873.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,150.00)
Subtotal	2.00	\$28,157.00	\$27,007.00
Retirees - Health Benefits - Annual Cost			
Single Coverage	6	\$14,309.00	\$85,854.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)	11	\$30,070.00	\$330,770.00
Family	3	\$38,130.00	\$114,390.00
Employee Cost Sharing Contribution (enter as negative -)			
Subtotal	20.00	\$82,509.00	\$531,014.00
GRAND TOTAL	64.00	\$201,565.00	\$1,534,738.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Berlin Township Police Association	813.80	\$278,753.40	X		
Totals	813.80	\$278,753.40			
		Total Funds Reserved as of end of 2014		\$100,538.20	
		Total Funds Appropriated in 2015		\$1,000.00	

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2016	2017	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,289,000.00	\$4,289,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Sewer	\$6,435,000.00	\$6,435,000.00	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized			\$0.00			
Notes Outstanding	\$615,000.00		\$615,000.00			
Bonds Outstanding	\$12,388,000.00		\$12,388,000.00			
Loans and Other Debt	\$140,266.27	\$140,266.27	\$0.00			
Total (Current Year)	\$23,867,266.27	\$10,864,266.27	\$13,003,000.00			
Population (2010 census)	5,357					
Per Capita Gross Debt	\$4,455.34					
Per Capita Net Debt	\$2,427.29					
3 Yr. Average Property Valuation		\$553,484,765.33				
Net Debt as % of 3 Year Avg Property Valuation		2.35%				
Utility Fund - Principal			\$365,000.00	\$375,000.00	\$385,000.00	\$4,560,000.00
Utility Fund - Interest			\$197,100.00	\$188,500.00	\$176,800.00	\$906,400.00
Bond Anticipation Notes - Principal				\$100,000.00	\$100,000.00	\$1,165,000.00
Bond Anticipation Notes - Interest			\$10,500.00	\$13,650.00	\$12,650.00	\$109,950.00
Bonds - Principal			\$960,000.00	\$980,000.00	\$835,000.00	\$9,613,000.00
Bonds - Interest			\$553,000.00	\$508,400.00	\$473,900.00	\$4,588,600.00
Loans & Other Debt - Principal			\$12,810.00	\$13,100.00	\$13,400.00	\$100,956.27
Loans & Other Debt - Interest			\$2,750.00	\$2,485.00	\$2,230.00	\$7,744.13
Total			\$2,101,160.00	\$2,181,135.00	\$1,998,980.00	\$21,051,650.40
Total Principal			\$1,337,810.00	\$1,468,100.00	\$1,333,400.00	\$15,438,956.27
Total Interest			\$763,350.00	\$713,035.00	\$665,580.00	\$5,612,694.13
% of Total Current Year Budget			19.05%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	A1	A+ Stable				
Year of Last Rating	2011	2014				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Borough of Somerdale	Professional Engineering and Engineering Support Services	Revenue is not anticipated due to the uncertainty of the amount of services per year.	1/1/2011	12/31/2015	\$48,600.00 (Received CY2014)
Receiving	Berlin Intercommunity Assoc. with Borough of Berlin	Ambulance Services Provided on a Twenty-Four Hour Basis	An Interlocal Service Agreement was entered into in 1989 for medical services.	12/18/1989	no specific end date	\$33,000.00 (in CY2015 Budget)
Providing Receiving	Clementon, Berlin, and Pine Hill Boroughs and Waterford Twp.	Public Works Personnel and Equipment during emergencies.	Informal agreements existed between the towns for years and were finally formalized in 2013.	prior to 2013	12/31/2015	Exact savings to each town unable to be computed
Receiving	County of Camden	Police Dispatching Services	Police dispatching services are provided on a twenty-four hour basis prior to 1990.	prior to 1990	no specific end date	\$500,000.00 Est. - Not including equip./infrastructure
Providing Receiving	Borough of Berlin and Township of Waterford	Police Services including Tactial Team, Everyday Mutual Aid, Detectives, Traffic and Training	Informal agreements existed between the towns for years and were finally formalized in 2011.	prior to 2011	no specific end date	Exact savings to each town unable to be computed
Receiving	County of Camden	Marketing Services for Recyclables	As per the agreement, the Township receives 55% and the County 45%.	1/1/2012	12/31/2016	\$7,001.55 (Received CY 2014)
Providing	Berlin Twp Board of Education and Berlin Twp Fire District #1	Gasoline	Both obtain their gasoline from our facilities for an additional \$.05 per gallon.	prior to 1990	no specific end date	\$32,569.40 (Received CY2014)
Providing Receiving	Township of Winslow	Animal Control Services in absence of each town's officer	Services provided to each town depending upon absence of each town's officer	2012	12/31/2015	Exact saving unable to be computed

USER FRIENDLY BUDGET SECTION - Notes

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