

State of New Jersey Local Government Services

		•						
Year:	2017	Municipal Us	er Friendly E	Budge	et			
MUNICIPALITY:	0406 Berlin Township - C	ounty of Camden		•			Introduced	•
Municode:	0406		Filename:	0406_1	fbi_20	17.xls	m	
	Website:	www.berlintwp.com		_				
	Phone Number:		856-767-1854 X22	0				
	Mailing Address:		135 Route 73 Sout	h				
			West Berlin					
Email the UFB if no	t using Outlook	Municipa	ality: Berlin Township	Sta	te: N	J Zip:	08091	
	Mayor	•		•	•			
First Name	Middle Name	Last Name	Term Expires	Busines	s Email			
Phyllis	Ann	Magazzu	12/31/2017	MAYORMA	AGAZZU@	BERLINTV	VP.COM	
	Chief Administr	ative Officer						
Phyllis	Ann	Magazzu		MAYORMA	AGAZZU@	BERLINTV	VP.COM	
	Chief Financial	Officer						
Lori	Ann	Campisano		LCAMPIS	ANO@B	ERLINTV	VP.COM	
	Municipal Clerk							
Catherine		Underwood		CUNDERW	OOD@BE	RLINTWP.	сом	
	Registered Mun	icipal Accountant						
Daniel		DiGangi		DIDGANGI	@BOWM	ANLLP.CO	М	
	Governing Body	y Members						
First Name	Middle Name	Last Name	Term Expires	Busines	s Email			
Christopher	Thomas	Morris	12/31/2019	CHRISMOR	RIS08091	@GMAIL.	сом	
Jerome		McIntosh	12/31/2018	N/A				
Marion	Harris	Bodanza	12/31/2019	MARIONBO	DDANZA@	GMAIL.C	ОМ	
Frank	Joseph	Epifanio, Jr.	12/31/2018	FJE1984@	AOL.COM			

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

		ntities levying propert		A D11 - 41 1	Current Year 2017 Bu		Tr T
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
M ID	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	M · · · ID · · · ·	A COTTLANT	Φ.C. 77.C2 .O.7.4 .O.
Municipal Purpose Tax	1.155	\$6,525,963.01	31.53%	\$2,017.60	Municipal Purpose Tax	ACTUAL	\$6,763,854.8
Municipal Library	0.040	*** * * * * * * * * * * * * * * * * *	0.00%	\$0.00	Municipal Library		***
Municipal Open Space	0.040	\$225,900.00	1.09%	\$69.87	Municipal Open Space	ACTUAL	\$230,200.0
Fire Districts (avg. rate/total levies)	0.089	\$499,600.00	2.41%	\$155.47	Fire Districts (total levies)	ESTIMATED	\$510,000.0
Other Special Districts (total levies)	1.510	DO 70 (CO1 00	0.00%	\$0.00	Other Special Districts (total levies)		***
Local School District	1.510	\$8,526,691.00	41.19%	\$2,637.73	Local School District	ESTIMATED	\$8,700,000.0
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.802	\$4,524,560.37	21.86%	\$1,400.97	County Purposes	ESTIMATED	\$4,796,000.0
County Library	0.051	\$284,549.88	1.37%	\$89.09	County Library	ESTIMATED	\$301,000.0
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$111,228.66	0.54%	\$34.94	County Open Space	ESTIMATED	\$118,000.
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2016 Budget)	3.667	\$20,698,492.92	100.00%	\$6,405.66	Total ESTIMATED amount to be raised by ta	xes	\$21,419,054.8
Total Taxable Valuation as of	October 1, 2016	\$575,622,204.00			Revenue Anticipated, Excluding Tax Levy		4,124,547.0
	,	\$575,622,204.00			Revenue Anticipated, Excluding Tax Levy Budget Appropriations, before Reserve for Ur	acollected Taxes	
To be used to calculate the current year tax rat	e)				Budget Appropriations, before Reserve for Un	acollected Taxes	9,978,092.0
(To be used to calculate the current year tax rat	e)	\$575,622,204.00 \$174,684.00			Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy	acollected Taxes	9,978,092.0 \$14,655,200.0
Total Taxable Valuation as of (To be used to calculate the current year tax rat Current Year Average Residential Ass	sessment	\$174,684.00	amparisan		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	acollected Taxes	9,978,092.0 \$14,655,200.0 \$20,508,745.0
(To be used to calculate the current year tax rat	sessment		omparison		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	acollected Taxes	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8
(To be used to calculate the current year tax rat	e) Sessment Prior Ye	\$174,684.00			Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT	acollected Taxes	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8
(To be used to calculate the current year tax rat	e) sessment Prior Yo Comparison	\$174,684.00 ear to Current Year Co - Municipal Purposes	Tax Rate		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes	acollected Taxes	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8
(To be used to calculate the current year tax rat	e) Sessment Prior Ye Comparison Prior Year	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year	Tax Rate % Change (+/-)		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT)	acollected Taxes	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8
(To be used to calculate the current year tax rat	e) sessment Prior Yo Comparison	\$174,684.00 ear to Current Year Co - Municipal Purposes	Tax Rate		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT		9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8
(To be used to calculate the current year tax rat	e) Sessment Prior Ye Comparison Prior Year	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year	Tax Rate % Change (+/-)		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes		9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8
(To be used to calculate the current year tax rat	Prior Year 1.155	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175	Tax Rate % Change (+/-) 1.73%		Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % there		4,124,547.0 9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8
(To be used to calculate the current year tax rat	Prior You Comparison Prior Year 1.155 Comparison	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175 - Municipal Purposes	Tax Rate % Change (+/-) 1.73% Tax Levy	\$ Change (±/)	Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT		9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8
To be used to calculate the current year tax rat	Prior Year 1.155 Comparison Prior Year Comparison Prior Year	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175 - Municipal Purposes Current Year 9	Tax Rate % Change (+/-) 1.73% Tax Levy % Change (+/-)	\$ Change (+/-)	Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used	_	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8
To be used to calculate the current year tax rat	Prior You Comparison Prior Year 1.155 Comparison	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175 - Municipal Purposes	Tax Rate % Change (+/-) 1.73% Tax Levy	\$ Change (+/-) \$237,891.82	Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye	_	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175 - Municipal Purposes Current Year \$6,763,854.83	Tax Rate % Change (+/-) 1.73% Tax Levy % Change (+/-) 3.65%	\$237,891.82	Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2016	_	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8 95.75
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175 - Municipal Purposes Current Year \$6,763,854.83 on Avg. Residential Ta	Tax Rate % Change (+/-) 1.73% Tax Levy % Change (+/-) 3.65% ax Payment (Mun	\$237,891.82	Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used Tax Collections - ACTUAL as of Prior Yes Total Tax Revenue, Collections CY 2016 Total Tax Levy, CY 2016	_	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8 95.75
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year 1.155 Comparison Prior Year 1.155 Comparison Prior Year \$6,525,963.01 Comparison - Impact Prior Year Comparison - Compar	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175 - Municipal Purposes Current Year \$6,763,854.83 on Avg. Residential Ta Current Year 9	Tax Rate % Change (+/-) 1.73% Tax Levy % Change (+/-) 3.65% ax Payment (Mun % Change (+/-)	\$237,891.82 icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2016	_	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8 95.75
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175 - Municipal Purposes Current Year \$6,763,854.83 on Avg. Residential Ta	Tax Rate % Change (+/-) 1.73% Tax Levy % Change (+/-) 3.65% ax Payment (Mun	\$237,891.82	Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used Tax Collections - ACTUAL as of Prior Ye Total Tax Revenue, Collections CY 2016 Total Tax Levy, CY 2016 % of Taxes Collected, CY 2016	_	9,978,092.0 \$14,655,200.0 \$20,508,745.0 \$910,309.8 \$21,419,054.8 95.75
To be used to calculate the current year tax rat Current Year Average Residential Ass	Prior Year 1.155 Comparison Prior Year 1.155 Comparison Prior Year \$6,525,963.01 Comparison - Impact Prior Year Comparison - Compar	\$174,684.00 ear to Current Year Co - Municipal Purposes Current Year 1.175 - Municipal Purposes Current Year \$6,763,854.83 on Avg. Residential Ta Current Year 9	Tax Rate % Change (+/-) 1.73% Tax Levy % Change (+/-) 3.65% ax Payment (Mun % Change (+/-)	\$237,891.82 icipal Purposes Onl \$ Change (+/-)	Budget Appropriations, before Reserve for Un Total Non-Municipal Tax Levy Amount to be Raised by Taxes - Before RUT Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes % of Tax Collections used to Calculate RUT If % used exceeds the actual collection % ther reference the statutory exception used Tax Collections - ACTUAL as of Prior Yes Total Tax Revenue, Collections CY 2016 Total Tax Levy, CY 2016	_	9,978,092. \$14,655,200. \$20,508,745. \$910,309. \$21,419,054. 95.7 20,081,677 20,698,492

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	35.82%	\$500,000.00	\$1,395,800.00	\$1,895,800.00	\$1,780,000.00		\$115,800.00					
08	Local Revenue	-15.89%	(\$281,087.97)	\$1,768,987.97	\$1,487,900.00	\$466,700.00		\$1,021,200.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,287,847.00	\$1,287,847.00	\$1,287,847.00							
08	Uniform Construction Code Fees	-40.24%	(\$100,992.00)	\$250,992.00	\$150,000.00	\$150,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-100.00%	(\$53,973.37)	\$53,973.37	\$0.00								
08	Other Special Items	-64.19%	(\$179,266.67)	\$279,266.67	\$100,000.00	\$100,000.00							
15	Receipts from Delinquent Taxes	-46.28%	(\$292,877.59)	\$632,877.59	\$340,000.00	\$340,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.92%	(\$350,077.88)	\$7,113,932.71	\$6,763,854.83	\$6,763,854.83							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.07%	\$160.86	\$230,039.14	\$230,200.00		\$230,200.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	_	\$0.00							_	_
i	Total	-5.83%	(\$758,114.62)	\$13,013,716.45	\$12,255,601.83	\$10,888,401.83	\$230,200.00	\$1,137,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

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FCOA		Budgeted P Full-Time P		% Difference Current v. Prior Year	Current v Prior	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 General Governme	ent	7.40	8.00	3.93%	\$32,100.00	\$817,600.00	\$849,700.00	\$791,400.00			\$58,300.00					
21 Land-Use Admini	stration	0.30		10.27%	\$2,300.00	\$22,400.00	\$24,700.00	\$24,700.00								
22 Uniform Construct	tion Code	1.30	4.00	-1.04%	(\$1,600.00)	\$153,200.00	\$151,600.00	\$151,600.00								
23 Insurance				-12.91%	(\$293,200.00)	\$2,271,700.00	\$1,978,500.00	\$1,827,000.00		\$31,900.00	\$119,600.00					
25 Public Safety		18.00	6.00	0.34%	\$6,605.73	\$1,922,494.27	\$1,929,100.00	\$1,929,100.00								
26 Public Works		13.54	1.00	-1.00%	(\$11,679.10)	\$1,168,479.10	\$1,156,800.00	\$933,400.00			\$223,400.00					
27 Health and Human		0.10		1.89%	\$100.00	\$5,300.00	\$5,400.00	\$5,400.00								
28 Parks and Recreat		1.36	1.00	11.07%	\$15,600.00	\$140,900.00	\$156,500.00	\$48,600.00		\$107,900.00						
29 Education (includi	ing Library)		2.00	-1.01%	(\$360.00)	\$35,760.00	\$35,400.00	\$35,400.00								
30 Unclassified				-21.99%	(\$22,700.00)	\$103,240.00	\$80,540.00	\$14,000.00		\$66,540.00						
31 Utilities and Bulk				0.23%	\$1,000.00	\$432,900.00	\$433,900.00	\$351,400.00			\$82,500.00					
32 Landfill / Solid W	aste Disposal	1		0.96%	\$2,000.00	\$207,500.00	\$209,500.00	\$209,500.00								
35 Contingency				#DIV/0!	\$0.00		\$0.00									
36 Statutory Expendit	tures			0.37%	\$3,075.00	\$829,517.00	\$832,592.00	\$801,092.00		\$8,300.00	\$23,200.00					
37 Judgements				#DIV/0!	\$0.00		\$0.00									
42 Shared Services				#DIV/0!	\$0.00		\$0.00									
43 Court and Public I	Defender	2.00	2.00	-1.19%	(\$2,100.00)	\$176,900.00	\$174,800.00	\$174,800.00								
44 Capital				317.48%	\$908,000.00	\$286,000.00	\$1,194,000.00	\$1,194,000.00								
45 Debt				-3.22%	(\$70,100.00)	\$2,177,360.00	\$2,107,260.00	\$1,461,700.00		\$15,560.00	\$630,000.00					
46 Deferred Charges				0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
48 Debt - Type 1 Sch				#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncol		ļ		0.95%	\$8,610.15	\$901,699.68	\$910,309.83	\$910,309.83								
55 Surplus General B	ludget			#DIV/0!	\$0.00		\$0.00									
Total		44.00	24.00	4.95%	\$577,651.78	\$11,677,950.05	\$12,255,601.83	\$10,888,401.83	\$0.00	\$230,200.00	\$1,137,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Teductions Future Year.	Structural t	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X		Gı	roup Insurance	\$342,000.00	Savings achieved in 2017 from switching prescription plan coverage from private plan to State Health Benefits Plan.
		X Ca	apital Improvement Fund		Additional amount set aside in 2017 budget to offset future capital improvements, which may not be budgeted
		11	1 1	\$929,000.00	ın 2018.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Asses	sments - Taxable Prop	oerties (October 1, 2016 Valu	<u>ie)</u>	perties (October 1, 2016 Va	lue)		
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	267	\$13,561,500.00	2.36%	15A Public Schools	1	\$9,735,300.00	22.96%
2 Residential	1,832	\$320,021,100.00	55.60%	15B Other Schools			0.00%
3A/3B Farm	10	\$280,400.00	0.05%	15C Public Property	79	\$18,025,700.00	42.51%
4A Commercial	357	\$183,921,000.00	31.95%	15D Church and Charities	17	\$11,614,700.00	27.39%
4B Industrial	52	\$49,375,000.00	8.58%	15E Cemeteries & Graveyards	2	\$236,200.00	0.56%
4C Apartments	3	\$6,848,200.00	1.19%	15F Other Exempt	15	\$2,787,100.00	6.57%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,615,004.00	0.28%	- []			
Total	2,522	\$575,622,204.00	100.00%	Total	114	\$42,399,000.00	100.00%
Average Ratio (%), Assessed to Tru	e Value	98.98%					
Equalized Valuation, Taxable Prope	rties	\$581,554,055.36		Percentage of Exempt vs.			
	<u> </u>	, ,		Non-Exempt Properties	7.37%		
Total # of property tax appeals	filed in 2016	County Tax Board	9.00				
		State Tax Court	2.00				
Number of 2016 County Tax Board	decisions appealed to Ta	ax Court	0.00				
Number of pending property tax app	1.1		0.00				
Amount paid out by municipality for	tax appeals in 2016		\$0.00				

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2016 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

-									Long Term	ax Exemptions									
Prior Budget Yes	dget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						ax Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				x Exemptions	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions						
Project Name		PILOT Billing		Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2016 Total Tax Rate
Taunton Run Village	Aff. Housing	\$16,807.50	\$5,748,600.00	\$210,801.17															
							-												
							-												
																			•
Total Long Term Exemptions		16,807.50	5,748,600.00	210,801.17	Total Long Term Exempti	ons - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempt	ions - Column Tota	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total									_	_					Total Long Term Exem	ptions - GRAND TOTA	I \$16,807.50	\$5,748,600.00	\$210,801.17

Sheet UFB-6 Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	135,400.00	\$59,700.00	\$13,300.00	\$6,400.00	\$50,400.00	\$5,600.00
Supervisory Staff (Department Heads & Managers)	7.00	7.00	874,600.00	\$650,700.00	\$5,600.00	\$73,000.00	\$92,100.00	\$53,200.00
Police Officers (Including Superior Officers)	17.00	2.00	2,583,300.00	\$1,533,000.00	\$195,600.00	\$382,000.00	\$333,000.00	\$139,700.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	13.00		1,179,800.00	\$693,000.00	\$31,000.00	\$85,500.00	\$310,600.00	\$59,700.00
All Other Non-Union Employees not listed above	7.00	10.00	581,400.00	\$377,000.00	\$13,100.00	\$31,600.00	\$126,900.00	\$32,800.00
Totals	44.00	24.00	5,354,500.00	\$3,313,400.00	\$258,600.00	\$578,500.00	\$913,000.00	\$291,000.00

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

No

Note - <u>Base Pay</u> 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				
	Current Year # of	Annual Cost		Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	4.00	\$11,235.00	\$44,940.00	5.00	\$14,487.20	\$72,436.00
Parent & Child	5.00	\$20,112.40	\$100,562.00	5.00	\$23,031.60	\$115,158.00
Employee & Spouse (or Partner)	6.00	\$22,946.00	\$137,676.00	4.00	\$31,444.50	\$125,778.00
Family	24.00	\$31,388.25	\$753,318.00	26.00	\$37,504.00	\$975,104.00
Employee Cost Sharing Contribution (enter as negative -)			(\$205,050.00)			(\$222,605.00)
Subtotal	39.00		\$831,446.00	40.00		\$1,065,871.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$11,235.00	\$11,235.00	1	\$21,931.00	\$21,931.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2	\$19,835.00	\$39,670.00	2	\$26,447.50	\$52,895.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,960.00)			(\$29,595.00)
Subtotal	3.00		\$48,945.00	3.00		\$45,231.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	6	\$9,862.00	\$59,172.00	6	\$15,851.00	\$95,106.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	14	\$22,218.00	\$311,052.00	13	\$32,271.00	\$419,523.00
Family	2	\$40,121.00	\$80,242.00	3	\$40,904.00	\$122,712.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	22.00		\$450,466.00	22.00		\$637,341.00
GRAND TOTAL	64.00		\$1,330,857.00	65.00		\$1,748,443.00

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

YES YES

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	Gross Days of Approved Indiv					
	Accumulated	Dollar Value of Compensated	Approved Labor	Local	Individual Employment	
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement	
Berlin Township Police Association	854.94	\$304,074.11	Х			
Berlin Township Police Association	054.94	\$304,074.11	^			
Totals	854.94	\$304,074.11				
Total Funds Reserved	as of end of 2016	\$151,197.52				
I otal Funds App	propriated in 2017	\$1,000.00				

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

	Gross		Net		Current Year	2018	2019	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
 _				_				
Local School Debt	\$3,654,000.00	\$3,654,000.00	\$0.00	Utility Fund - Principal	\$450,000.00	\$430,000.00	\$455,000.00	\$4,345,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$180,000.00	\$173,043.76	\$156,275.01	\$660,665.71
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Sewer	\$5,695,000.00	\$5,695,000.00	\$0.00	Bonds - Principal	\$985,000.00	\$945,000.00	\$465,000.00	\$11,115,000.00
0			\$0.00	Bonds - Interest	\$476,700.00	\$442,400.00	\$417,712.50	\$3,251,675.03
0			\$0.00	Loans & Other Debt - Principal	\$13,325.00	\$13,591.89	\$13,865.08	\$73,619.48
0			\$0.00	Loans & Other Debt - Interest	\$2,235.00	\$1,953.90	\$1,680.72	\$4,109.51
0			\$0.00	_				
0			\$0.00	Total	\$2,107,260.00	\$2,005,989.55	\$1,509,533.31	\$19,450,069.73
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$1,448,325.00	\$1,388,591.89	\$933,865.08	\$15,533,619.48
Notes Outstanding			\$0.00	Total Interest	\$658,935.00	\$617,397.66	\$575,668.23	\$3,916,450.25
Bonds Outstanding	\$12,858,000.00		\$12,858,000.00	% of Total Current Year Budget	17.19%			
Loans and Other Debt	\$114,400.55	\$114,400.55	\$0.00			•		
				Description		Debt Not List	ed Above	
Total (Current Year)	\$22,321,400.55	\$9,463,400.55	\$12,858,000.00	Total Guarantees - Governmental				
	_			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	5,357			Total Other				
_								
Per Capita Gross Debt	\$4,166.77			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$2,400.22			Rating	A1	"AA-"Stable		
=				Year of Last Rating	2016	2016		
3 Yr. Average Property Valuation		\$556,485,988.67		5_				
	=			Mark "X" if Municipality has r	no bond rating			
Net Debt as % of 3 Year Avg Proper	ty Valuation	2.31%		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	&			
8.111	· =			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or	Providing Services To/Receiving					Amount to be
Receiving Services?	Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Received/Paid
Providing	Borough of Somerdale	Professional Engineering		1/1/2011	12/31/2017	\$67,662.46
						received in 2016
	Berlin Intercommunity					
	Ambulance with Borough of	Ambulance Services 24 Hrs per				
Receiving	Berlin	day		12/18/1989	no end date	\$20,000.00 in 2016
Providing	Clementon, Berlin, Pine Hill,	Public Works Personnel and		10/27/2014	12/31/2017	Exact savings unable
Receiving	Boroughs and Waterford	Equipment during emergencies				to be computed
Receiving	County of Camden	Police Dispatch Services		prior to	no end date	\$500,000.00
		a chec Brispanon Solvinos		1990	110 0114 4440	est saving per yr.
Providing	Borough of Berlin and	Police Services including tactical		prior to	no end date	Exact savings unable
Receiving	Township of Waterford	team, everyday mutual aid,		2011	no ena aate	to be computed
	To making of markets	detectives, traffic and training		2011		
Receiving	County of Camden	Marketing Services for		1/1/2012	12/31/2017	\$2,039.42
		Recyclables				received in 2016
Providing	Berlin Twp Board of Education	Gasoline		prior to	no end date	\$14,756.48
	and Berlin Twp Fire District #1			1990		received in 2016
Providing	Township of Winslow	Animal Control Services in		7/4/1905	12/31/2017	Exact savings unable
Receiving	1	absense of each town's officer				to be computed
Receiving	County of Camden	Professional Services for		4/1/2016	until complete	\$10,000.00
	·	Reexamination of Master Plan			·	savings

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

Berlin Township Fire District #1					