

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>																								
	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>																						
Municipal Purpose Tax	1.175	\$6,763,854.83	31.84%	\$2,080.93	Municipal Purpose Tax	ACTUAL	\$6,972,313.32																						
Municipal Library			0.00%	\$0.00	Municipal Library																								
Municipal Open Space	0.040	\$230,200.00	1.08%	\$70.84	Municipal Open Space	ACTUAL	\$235,300.00																						
Fire Districts (avg. rate/total levies)	0.090	\$515,600.00	2.43%	\$159.39	Fire Districts (total levies)	ESTIMATED	\$555,100.00																						
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)																								
Local School District	1.489	\$8,567,356.00	40.33%	\$2,637.02	Local School District	ESTIMATED	\$8,740,000.00																						
Regional School District			0.00%	\$0.00	Regional School District																								
County Purposes	0.825	\$4,751,073.40	22.36%	\$1,461.08	County Purposes	ESTIMATED	\$5,042,000.00																						
County Library	0.053	\$301,242.44	1.42%	\$93.86	County Library	ESTIMATED	\$320,000.00																						
County Board of Health			0.00%	\$0.00	County Board of Health																								
County Open Space	0.020	\$116,385.25	0.55%	\$35.42	County Open Space	ESTIMATED	\$118,000.00																						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2017 Budget)	3.692	\$21,245,711.92	100.00%	\$6,538.53	Total ESTIMATED amount to be raised by taxes		\$21,982,713.32																						
<p>Total Taxable Valuation as of October 1, 2017 <u>\$588,365,547.00</u> (To be used to calculate the current year tax rate)</p> <p>Current Year Average Residential Assessment <u>\$177,100.00</u></p> <p style="text-align: center;"><u>Prior Year to Current Year Comparison</u></p> <p style="text-align: center;"><u>Comparison - Municipal Purposes Tax Rate</u></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.175</td> <td style="text-align: center;">1.185</td> <td style="text-align: center;">0.85%</td> </tr> </tbody> </table> <p style="text-align: center;"><u>Comparison - Municipal Purposes Tax Levy</u></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$6,763,854.83</td> <td style="text-align: right;">\$6,972,313.32</td> <td style="text-align: center;">3.08%</td> <td style="text-align: right;">\$208,458.49</td> </tr> </tbody> </table> <p style="text-align: center;"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$2,080.93</td> <td style="text-align: right;">\$2,098.64</td> <td style="text-align: center;">0.85%</td> <td style="text-align: right;">\$17.71</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	1.175	1.185	0.85%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$6,763,854.83	\$6,972,313.32	3.08%	\$208,458.49	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$2,080.93	\$2,098.64	0.85%	\$17.71	<p>Revenue Anticipated, Excluding Tax Levy <u>3,877,547.00</u></p> <p>Budget Appropriations, before Reserve for Uncollected Taxes <u>9,915,595.00</u></p> <p>Total Non-Municipal Tax Levy <u>\$15,010,400.00</u></p> <p>Amount to be Raised by Taxes - Before RUT <u>\$21,048,448.00</u></p> <p>Reserve for Uncollected Taxes (RUT) <u>\$934,265.32</u></p> <p>Total Amount to be Raised by Taxes <u>\$21,982,713.32</u></p>		
Prior Year	Current Year	% Change (+/-)																											
1.175	1.185	0.85%																											
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Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$2,080.93	\$2,098.64	0.85%	\$17.71																										
					% of Tax Collections used to Calculate RUT		<u>95.75%</u>																						
					If % used exceeds the actual collection % then reference the statutory exception used																								
					Tax Collections - ACTUAL as of Prior Year																								
					Total Tax Revenue, Collections CY 2017		<u>20,956,731.27</u>																						
					Total Tax Levy, CY 2017		<u>21,616,531.14</u>																						
					% of Taxes Collected, CY 2017		<u>96.95%</u>																						
					Delinquent Taxes - December 31, 2017		<u>\$613,134.18</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	-27.77%	(\$526,500.00)	\$1,895,800.00	\$1,369,300.00	\$1,280,000.00		\$89,300.00					
08	Local Revenue	-11.81%	(\$199,583.19)	\$1,689,483.19	\$1,489,900.00	\$468,700.00		\$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	-52.83%	(\$146,714.00)	\$277,714.00	\$131,000.00	\$131,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	0.00%	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00							
10	Public and Private Revenue	120.51%	\$114,764.20	\$95,235.80	\$210,000.00	\$210,000.00							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-27.15%	(\$149,058.48)	\$549,058.48	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.46%	(\$325,109.77)	\$7,297,423.09	\$6,972,313.32	\$6,972,313.32							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.62%	\$1,449.01	\$233,850.99	\$235,300.00		\$235,300.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-9.17%	(\$1,230,752.23)	\$13,426,412.55	\$12,195,660.32	\$10,849,860.32	\$235,300.00	\$1,110,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	General Government	7.00	7.00	-4.81%	(\$41,550.00)	\$864,700.00	\$823,150.00	\$769,950.00		\$53,200.00						
21	Land-Use Administration	0.30		1.21%	\$300.00	\$24,700.00	\$25,000.00	\$25,000.00								
22	Uniform Construction Code	1.30	4.00	-1.42%	(\$2,500.00)	\$176,600.00	\$174,100.00	\$174,100.00								
23	Insurance			4.88%	\$92,900.00	\$1,903,500.00	\$1,996,400.00	\$1,830,600.00	\$37,200.00	\$128,600.00						
25	Public Safety	18.00	6.00	0.54%	\$10,454.75	\$1,941,355.25	\$1,951,810.00	\$1,951,810.00								
26	Public Works	13.74	1.00	1.68%	\$19,744.45	\$1,174,780.55	\$1,194,525.00	\$968,125.00		\$226,400.00						
27	Health and Human Services	0.10		1.85%	\$100.00	\$5,400.00	\$5,500.00	\$5,500.00								
28	Parks and Recreation	1.56	1.00	6.34%	\$9,800.00	\$154,500.00	\$164,300.00	\$48,600.00	\$115,700.00							
29	Education (including Library)		2.00	-1.34%	(\$500.00)	\$37,400.00	\$36,900.00	\$36,900.00								
30	Unclassified			-42.66%	(\$53,555.00)	\$125,540.00	\$71,985.00	\$14,045.00	\$57,940.00							
31	Utilities and Bulk Purchases			-0.53%	(\$2,300.00)	\$430,900.00	\$428,600.00	\$345,100.00		\$83,500.00						
32	Landfill / Solid Waste Disposal			9.50%	\$18,000.00	\$189,500.00	\$207,500.00	\$207,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.32%	\$19,373.00	\$834,592.00	\$853,965.00	\$822,265.00	\$8,900.00	\$22,800.00						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	2.00	-1.17%	(\$2,100.00)	\$179,800.00	\$177,700.00	\$177,700.00								
44	Capital			-10.99%	(\$139,000.00)	\$1,265,000.00	\$1,126,000.00	\$916,000.00	\$210,000.00							
45	Debt			-5.14%	(\$108,300.00)	\$2,107,260.00	\$1,998,960.00	\$1,387,400.00	\$15,560.00	\$596,000.00						
46	Deferred Charges			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.63%	\$23,955.49	\$910,309.83	\$934,265.32	\$934,265.32								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	44.00	23.00	-1.26%	(\$155,177.31)	\$12,350,837.63	\$12,195,660.32	\$10,639,860.32	\$210,000.00	\$235,300.00	\$1,110,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	323	\$12,598,200.00	2.14%	15A Public Schools	1	\$9,735,300.00	22.73%
2 Residential	1,866	\$330,467,900.00	56.17%	15B Other Schools			0.00%
3A/3B Farm	10	\$280,400.00	0.05%	15C Public Property	79	\$18,004,400.00	42.03%
4A Commercial	359	\$187,335,600.00	31.84%	15D Church and Charities	18	\$11,889,700.00	27.76%
4B Industrial	52	\$49,238,800.00	8.37%	15E Cemeteries & Graveyards	2	\$236,200.00	0.55%
4C Apartments	3	\$6,848,200.00	1.16%	15F Other Exempt	16	\$2,969,100.00	6.93%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$1,596,447.00	0.27%				
Total	2,614	\$588,365,547.00	100.00%	Total	116	\$42,834,700.00	100.00%
Average Ratio (%), Assessed to True Value		97.01%		Percentage of Exempt vs. Non-Exempt Properties		7.28%	
Equalized Valuation, Taxable Properties		\$606,499,893.83					
Total # of property tax appeals filed in 2017		County Tax Board	15.00				
		State Tax Court	0.00				
Number of 2017 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 2017		\$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 2017 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
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	162,200.00	\$83,100.00	\$12,300.00	\$9,600.00	\$49,900.00	\$7,300.00
Supervisory Staff (Department Heads & Managers)	7.00	7.00	897,100.00	\$669,100.00	\$5,200.00	\$77,700.00	\$90,500.00	\$54,600.00
Police Officers (Including Superior Officers)	17.00	2.00	2,568,100.00	\$1,524,100.00	\$193,300.00	\$406,000.00	\$307,700.00	\$137,000.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	13.00		1,210,400.00	\$714,500.00	\$31,400.00	\$90,300.00	\$312,700.00	\$61,500.00
All Other Non-Union Employees not listed above	7.00	9.00	548,600.00	\$359,600.00	\$15,100.00	\$40,500.00	\$101,800.00	\$31,600.00
Totals	44.00	23.00	5,386,400.00	\$3,350,400.00	\$257,300.00	\$624,100.00	\$862,600.00	\$292,000.00

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	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	4.00	\$11,236.00	\$44,944.00	4.00	\$11,235.00	\$44,940.00
Parent & Child	4.00	\$20,112.50	\$80,450.00	5.00	\$20,112.40	\$100,562.00
Employee & Spouse (or Partner)	6.00	\$22,946.00	\$137,676.00	6.00	\$22,946.00	\$137,676.00
Family	23.00	\$31,379.00	\$721,717.00	24.00	\$31,388.25	\$753,318.00
Employee Cost Sharing Contribution (enter as negative -)			(\$191,774.00)			(\$205,050.00)
Subtotal	37.00		\$793,013.00	39.00		\$831,446.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	1	\$11,235.00	\$11,235.00	1	\$11,235.00	\$11,235.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2	\$19,834.00	\$39,668.00	2	\$19,835.00	\$39,670.00
Employee Cost Sharing Contribution (enter as negative -)			(\$2,426.00)			(\$1,960.00)
Subtotal	3.00		\$48,477.00	3.00		\$48,945.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$7,725.00	\$61,800.00	6	\$9,862.00	\$59,172.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	13	\$21,852.00	\$284,076.00	14	\$22,218.00	\$311,052.00
Family	3	\$38,750.00	\$116,250.00	2	\$40,121.00	\$80,242.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	24.00		\$462,126.00	22.00		\$450,466.00
GRAND TOTAL	64.00		\$1,303,616.00	64.00		\$1,330,857.00

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)?

YES

**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	810.75	\$293,724.38	X		
Totals	810.75	\$293,724.38			
Total Funds Reserved as of end of 2017		\$150,330.04			
Total Funds Appropriated in 2018		\$1,000.00			

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

	Gross		Net	Current Year				
	Debt	Deductions		Debt	Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,190,000.00	\$3,190,000.00	\$0.00	Utility Fund - Principal	\$430,000.00	\$455,000.00	\$460,000.00	\$3,885,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$166,000.00	\$156,300.00	\$142,600.00	\$518,134.45
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$5,230,000.00	\$5,230,000.00	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$945,000.00	\$465,000.00	\$520,000.00	\$10,595,000.00
0			\$0.00	Bonds - Interest	\$442,400.00	\$417,800.00	\$401,400.00	\$2,850,362.53
0			\$0.00	Loans & Other Debt - Principal	\$13,600.00	\$13,865.08	\$14,143.77	\$59,467.63
0			\$0.00	Loans & Other Debt - Interest	\$1,960.00			
0			\$0.00					
0			\$0.00					
			\$0.00	Total	\$1,998,960.00	\$1,507,965.08	\$1,538,143.77	\$17,907,964.61
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$1,388,600.00	\$933,865.08	\$994,143.77	\$14,539,467.63
Notes Outstanding			\$0.00	Total Interest	\$610,360.00	\$574,100.00	\$544,000.00	\$3,368,496.98
Bonds Outstanding	\$12,525,000.00		\$12,525,000.00	% of Total Current Year Budget	16.39%			
Loans and Other Debt	\$101,076.48	\$101,076.48	\$0.00					
Total (Current Year)	\$21,046,076.48	\$8,521,076.48	\$12,525,000.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	5,357			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$3,928.71			Rating	A1	"AA-"Stable		
Per Capita Net Debt	\$2,338.06			Year of Last Rating	2017	2016		
3 Yr. Average Property Valuation		\$567,369,208.33						
Net Debt as % of 3 Year Avg Property Valuation		2.21%		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		1/1/2011	12/31/2018	\$45,975.66
						received in 2017
Receiving	Berlin Intercommunity Ambulance Association with Borough of Berlin	Ambulance Services 24 hrs per day		12/18/1989	no end date	\$20,000.00 in 2017
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 6/12/1905	no end date	\$500,000.00 est. savings per yr.
Providing	Borough of Berlin and	Police Services including tactical		prior to 2011	no end date	Exact savings unable
Receiving	Township of Waterford	team, everyday mutual aid, detectives, traffic and training				to be computed
Receiving	County of Camden	Marketing Services for Recyclables		1/1/2012	12/31/2020	\$7,007.54 received in 2017
Providing	Berlin Twp Board of Education and Berlin Twp Fire District #1	Gasoline		prior to 6/12/1905	no end date	\$32,750.33 received in 2017
Providing	Township of Winslow	Animal Control Services in absense of each town's officer		2012	12/31/2017	Exact savings unable to be computed
Receiving	County of Camden	Professional Services for Reexamination of Master Plan		4/1/2016	until complete	\$10,000.00 savings
Receiving	Somerdale Board of Education	Computer Network Services		10/23/2017	5 years	\$12,266.00 received in services

