



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 1505_fbi_2017.xlsm

Website: www.twp.berkeley.nj.us

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Carmen	F	Amato, Jr.	12/31/2019	mayor@twp.berkeley.nj.us

Chief Administrative Officer

John	A	Camera		administrator@twp.berkeley.nj.us
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Chief Financial Officer

Frederick	C	Ebenau		treas@twp.berkeley.nj.us
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Municipal Clerk

Beverly	M	Carle		townshipclerk@twp.berkeley.nj.us
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Registered Municipal Accountant

Rodney	R	Haines		rhaines@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John	A	Bacchione	12/31/2019	
Keith		Buscio	12/31/2019	
James	J	Byrnes	12/31/2017	
Sophia		Gingrich	12/31/2017	
Lloyd	Thomas	Gross, Jr.	12/31/2019	
Angelo		Guadagno	12/31/2017	
Judith	L	Noonan	12/31/2017	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2016 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2017 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	0.620	\$31,614,007.91	29.85%	\$1,236.90	Municipal Purpose Tax	ACTUAL	\$31,566,481.97
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		\$0.00
Municipal Open Space	0.010	\$511,943.00	0.48%	\$19.95	Municipal Open Space	ACTUAL	\$510,771.00
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		\$0.00
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		\$0.00
Local School District	0.590	\$29,956,875.00	28.29%	\$1,177.05	Local School District	ESTIMATED	\$29,956,900.00
Regional School District	0.440	\$22,306,146.00	21.06%	\$877.80	Regional School District	ESTIMATED	\$22,800,000.00
County Purposes	0.360	\$18,220,170.20	17.21%	\$718.20	County Purposes	ESTIMATED	\$18,220,177.00
County Library	0.040	\$1,961,696.19	1.85%	\$79.80	County Library	ESTIMATED	\$1,961,697.00
County Board of Health	0.010	\$707,397.42	0.67%	\$19.95	County Board of Health	ESTIMATED	\$707,397.00
County Open Space	0.010	\$619,328.55	0.58%	\$19.95	County Open Space	ESTIMATED	\$619,329.00
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00	Other County Levies (total)		\$0.00
Total (Calendar Year 2016 Budget)	2.080	\$105,897,564.27	100.00%	\$4,149.60	Total ESTIMATED amount to be raised by taxes		\$106,342,752.97
Total Taxable Valuation as of October 1, 2016 <u>\$5,119,435,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>13,726,349.39</u>		
Current Year Average Residential Assessment <u>\$199,500.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>42,921,387.97</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$74,776,271.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$103,971,309.58</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$2,371,443.39</u>		
0.620	0.618	-0.32%			Total Amount to be Raised by Taxes <u>\$106,342,752.97</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.77%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$31,614,007.91	\$31,566,481.97	-0.15%	(\$47,525.94)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2016 <u>32,955,417.99</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2016 <u>31,614,007.91</u>		
\$1,236.90	\$1,232.91	-0.32%	(\$3.99)		% of Taxes Collected, CY 2016 <u>104.24%</u>		
					Delinquent Taxes - December 31, 2016 <u>\$2,918,625.68</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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-15.34%	(\$368,379.00)	\$2,401,129.00	\$2,032,750.00	\$2,032,750.00							
08	Local Revenue	0.59%	\$12,099.65	\$2,064,634.17	\$2,076,733.82	\$2,076,733.82							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$4,256,465.00	\$4,256,465.00	\$4,256,465.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	23.63%	\$45,382.57	\$192,015.76	\$237,398.33	\$237,398.33							
08	Additional Revenue Offset by Appropriations	-11.08%	(\$77,375.66)	\$698,045.66	\$620,670.00	\$620,670.00							
10	Public and Private Revenue	73.65%	\$397,901.87	\$540,230.13	\$938,132.00	\$938,132.00							
08	Other Special Items	-39.39%	(\$950,182.34)	\$2,412,382.58	\$1,462,200.24	\$1,462,200.24							
15	Receipts from Delinquent Taxes	1.80%	\$37,185.39	\$2,064,814.61	\$2,102,000.00	\$2,102,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-4.21%	(\$1,388,936.02)	\$32,955,417.99	\$31,566,481.97	\$31,566,481.97							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-0.23%	(\$1,189.58)	\$512,160.58	\$510,971.00	\$0.00	\$510,971.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-4.77%	(\$2,293,493.12)	\$48,097,295.48	\$45,803,802.36	\$45,292,831.36	\$510,971.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	25.00	9.00	33.04%	\$811,877.46	\$2,457,112.54	\$3,268,990.00	\$2,362,246.00	\$906,744.00						
21	Land-Use Administration	2.00	1.00	-6.23%	(\$22,832.30)	\$366,408.30	\$343,576.00	\$343,576.00							
22	Uniform Construction Code	4.00	0.00	-5.82%	(\$12,384.15)	\$212,918.15	\$200,534.00	\$200,534.00							
23	Insurance			-2.07%	(\$184,500.00)	\$8,900,000.00	\$8,715,500.00	\$8,715,500.00							
25	Public Safety	96.00	52.00	-0.04%	(\$3,676.41)	\$9,959,148.15	\$9,955,471.74	\$9,955,471.74							
26	Public Works	73.00	0.00	-6.34%	(\$309,224.72)	\$4,880,977.01	\$4,571,752.29	\$4,571,752.29							
27	Health and Human Services			16.29%	\$38,935.00	\$239,050.00	\$277,985.00	\$238,750.00	\$39,235.00						
28	Parks and Recreation	28.00	0.00	10.60%	\$177,811.17	\$1,678,147.83	\$1,855,959.00	\$1,524,559.00	\$331,400.00						
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
31	Utilities and Bulk Purchases			-10.70%	(\$203,000.00)	\$1,898,000.00	\$1,695,000.00	\$1,695,000.00							
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00							
35	Contingency			0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00							
36	Statutory Expenditures			0.61%	\$23,532.37	\$3,856,923.38	\$3,880,455.75	\$3,880,455.75							
37	Judgements			-100.00%	(\$26,245.65)	\$26,245.65	\$0.00	\$0.00							
42	Shared Services			-1.28%	(\$3,000.00)	\$234,398.33	\$231,398.33	\$231,398.33							
43	Court and Public Defender	3.00	2.00	-0.63%	(\$1,765.56)	\$278,184.56	\$276,419.00	\$276,419.00							
44	Capital			6.25%	\$25,000.00	\$400,000.00	\$425,000.00	\$425,000.00							
45	Debt			23.02%	\$871,643.79	\$3,786,333.15	\$4,657,976.94	\$4,487,998.49	\$169,978.45						
46	Deferred Charges			-4.87%	(\$74,939.48)	\$1,539,687.85	\$1,464,748.37	\$1,464,748.37							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-29.79%	(\$1,006,160.92)	\$3,377,604.31	\$2,371,443.39	\$2,371,443.39							
55	Surplus General Budget			#DIV/0!	\$9,592.55	\$0.00	\$9,592.55	\$0.00	\$9,592.55						
	Total	231.00	64.00	0.24%	\$110,663.15	\$45,693,139.21	\$45,803,802.36	\$44,346,852.36	\$945,979.00	\$510,971.00	\$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.</p> <p align="center">Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	3,100	\$134,323,200.00	2.63%	15A Public Schools	8	\$95,282,400.00	7.37%	
2 Residential	23,141	\$4,616,600,166.00	90.38%	15B Other Schools			0.00%	
3A/3B Farm	5	\$712,500.00	0.01%	15C Public Property	1,711	\$1,113,326,630.00	86.09%	
4A Commercial	217	\$280,585,300.00	5.49%	15D Church and Charities	35	\$33,951,300.00	2.63%	
4B Industrial	21	\$16,424,100.00	0.32%	15E Cemeteries & Graveyards	5	\$262,400.00	0.02%	
4C Apartments	8	\$55,205,700.00	1.08%	15F Other Exempt	284	\$50,373,100.00	3.90%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property	1	\$3,863,682.00	0.08%					
Total	26,493	\$5,107,714,648.00	100.00%	Total	2,043	\$1,293,195,830.00	100.00%	
Average Ratio (%), Assessed to True Value				96.84%	Percentage of Exempt vs. Non-Exempt Properties			25.32%
Equalized Valuation, Taxable Properties				\$5,274,385,220.98				
Total # of property tax appeals filed in 2016		County Tax Board	245.00					
		State Tax Court	47.00					
Number of 2016 County Tax Board decisions appealed to Tax Court			16.00					
Number of pending property tax appeals in State Tax Court			23.00					
Amount paid out by municipality for tax appeals in 2016			\$136,371.54					

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 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				
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 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	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	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	
NONE																				
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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	0.00	8.00	136,516.25	\$112,500.00	\$0.00	\$13,410.00	\$2,000.00	\$8,606.25
Supervisory Staff (Department Heads & Managers)	30.00	0.00	3,659,338.31	\$2,224,482.16	\$0.00	\$265,158.27	\$999,525.00	\$170,172.88
Police Officers (Including Superior Officers)	70.00	0.00	12,229,136.05	\$6,717,608.84	\$360,000.00	\$1,633,722.46	\$2,998,575.00	\$519,229.75
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	126.00	40.00	9,505,816.23	\$5,331,281.50	\$680,300.00	\$635,488.75	\$2,398,860.00	\$459,885.98
All Other Non-Union Employees not listed above	5.00	16.00	1,709,284.58	\$1,220,545.23	\$35,731.00	\$92,363.21	\$264,540.00	\$96,105.14
Totals	231.00	64.00	27,240,091.42	\$15,606,417.73	\$1,076,031.00	\$2,640,142.69	\$6,663,500.00	\$1,254,000.00

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

YES

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	62.00	\$9,050.76	\$561,147.12	61.00	\$8,674.56	\$529,148.16
Parent & Child	34.00	\$16,200.72	\$550,824.48	33.00	\$14,660.04	\$483,781.32
Employee & Spouse (or Partner)	32.00	\$18,101.40	\$579,244.80	33.00	\$17,349.00	\$572,517.00
Family	75.00	\$25,251.36	\$1,893,852.00	79.00	\$23,334.60	\$1,843,433.40
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	203.00		\$3,585,068.40	206.00		\$3,428,879.88
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$9,050.76	\$0.00	0	\$8,674.56	\$0.00
Parent & Child	0	\$16,200.72	\$0.00	0	\$14,660.04	\$0.00
Employee & Spouse (or Partner)	0	\$18,101.40	\$0.00	0	\$17,349.00	\$0.00
Family	0	\$25,251.36	\$0.00	0	\$23,334.60	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$2,000.00			\$2,000.00
Subtotal	0.00		\$2,000.00	0.00		\$2,000.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	48	\$16,733.52	\$803,208.96	47	\$15,403.56	\$723,967.32
Parent & Child	11	\$10,724.40	\$117,968.40	11	\$10,268.52	\$112,953.72
Employee & Spouse (or Partner)	49	\$13,546.80	\$663,793.20	47	\$12,970.92	\$609,633.24
Family	22	\$41,500.44	\$913,009.68	25	\$38,202.24	\$955,056.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	130.00		\$2,497,980.24	130.00		\$2,401,610.28
GRAND TOTAL	333.00		\$6,085,048.64	336.00		\$5,832,490.16

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
NO

Is prescription drug coverage provided by the SHBP (Yes or 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
Non-Union Employees	1517.04	\$202,573.76		X	
Police Chief	217.35	\$159,202.87			X
Berkeley Township Superior Officers Association	685.59	\$487,735.93	X		
Police Bevolent Association	2780.70	\$1,480,778.08	X		
Supervisors Association	1042.48	\$140,653.15	X		
White Collar Association	885.71	\$143,590.43	X		
Teamsters Union	3217.65	\$316,836.44	X		
Dispatchers Union	460.11	\$63,821.98	X		
Totals	10806.63	\$2,995,192.64			
Total Funds Reserved as of end of 2016					\$0.00
Total Funds Appropriated in 2017					\$0.00

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

	Gross	Deductions	Net	Current Year	2018	2019	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$10,250,000.00	\$10,250,000.00	\$0.00				
Regional School Debt	\$2,598,000.00	\$2,598,000.00	\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$170,000.00		\$170,000.00				
Notes Outstanding	\$13,670,927.00		\$13,670,927.00				
Bonds Outstanding	\$29,394,000.00	\$332,212.72	\$29,061,787.28				
Loans and Other Debt	\$2,309,181.71	\$788,151.78	\$1,521,029.93				
Total (Current Year)	\$58,392,108.71	\$13,968,364.50	\$44,423,744.21				
Population (2010 census)	41,255						
Per Capita Gross Debt	\$1,415.39						
Per Capita Net Debt	\$1,076.81						
3 Yr. Average Property Valuation		\$5,169,868,824.00					
Net Debt as % of 3 Year Avg Property Valuation		0.86%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest				\$272,899.04			
Bonds - Principal				\$3,350,000.00	\$3,330,000.00	\$3,315,000.00	\$19,399,000.00
Bonds - Interest				\$732,005.00	\$655,505.00	\$578,217.50	\$1,752,923.75
Loans & Other Debt - Principal				\$115,869.45	\$114,615.39	\$120,944.35	\$528,107.14
Loans & Other Debt - Interest				\$17,225.00	\$14,975.00	\$12,725.00	\$40,142.76
Total				\$4,487,998.49	\$4,115,095.39	\$4,026,886.85	\$21,720,173.65
Total Principal				\$3,465,869.45	\$3,444,615.39	\$3,435,944.35	\$19,927,107.14
Total Interest				\$1,022,129.04	\$670,480.00	\$590,942.50	\$1,793,066.51
% of Total Current Year Budget				9.80%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other				\$1,200,000.00	\$0.00	\$0.00	\$0.00
Bond Rating	Moody's	Standard & Poors	Fitch				
Rating	A2	A+	X				
Year of Last Rating	A2	A+	X				
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
