



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: 0405 Berlin Borough - County of Camden

Adopted

Municode: 0405

Filename: 0405_fba_2020.xlsm

Website: www.berlinnj.org

Phone Number:

856-767-7777

Mailing Address:

52 S. White Horse Pike

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

Municipality:

Berlin

State:

NJ

Zip:

08009

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Rick		Miller	12/31/2023	mayormiller@berlinnj.org

Chief Administrative Officer

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Chief Financial Officer

Debra		DiMattia		ddimattia@berlinnj.org
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Municipal Clerk

Lois		Sahina		clerk@berlinnj.org
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Registered Municipal Accountant

Daniel		DiGangi		ddigangi@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Len		Badolato	12/31/2020	councilmanbadolato@berlinnj.org
Patricia		Cummings	12/31/2020	councilwomanpcummings@berlinnj.org
Keith		Hohing	12/31/2020	councilmankhohing@berlinnj.org
Jacob		Miller	12/31/2020	councilmanjmiller@berlinnj.org
James		Pearce	12/31/2022	councilmanjpearce@berlinnj.org
Andrew		Simone	12/31/2022	councilmanasimone@berlinnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2019 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2020 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	0.760	\$5,610,201.94	22.91%	\$1,775.36	Municipal Purpose Tax	ACTUAL	\$5,743,975.78
Municipal Library	0.034	\$249,386.44	1.02%	\$79.42	Municipal Library	ACTUAL	\$244,362.18
Municipal Open Space	0.015	\$110,900.00	0.45%	\$35.04	Municipal Open Space	ACTUAL	\$110,780.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.088	\$8,034,773.00	32.81%	\$2,541.57	Local School District	ESTIMATED	\$8,400,000.00
Regional School District	0.593	\$4,374,096.00	17.86%	\$1,385.25	Regional School District	ESTIMATED	\$4,500,000.00
County Purposes	0.807	\$5,959,291.76	24.34%	\$1,885.15	County Purposes	ESTIMATED	\$6,080,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$149,697.72	0.61%	\$46.72	County Open Space	ESTIMATED	\$150,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)	3.317	\$24,488,346.86	100.00%	\$7,748.51	Total ESTIMATED amount to be raised by taxes		\$25,229,117.96
Total Taxable Valuation as of October 1, 2019 <u>\$738,536,794.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>3,478,171.90</u>		
Current Year Average Residential Assessment <u>\$233,729.72</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>9,007,339.91</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$19,240,780.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$24,769,948.01</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$459,169.95</u>		
0.760	0.777	2.24%			Total Amount to be Raised by Taxes <u>\$25,229,117.96</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.18%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$5,610,201.94	\$5,743,975.78	2.38%	\$133,773.84		<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 2019 <u>24,132,622.29</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2019 <u>24,506,063.14</u>		
\$1,775.36	\$1,816.08	2.29%	\$40.72		% of Taxes Collected, CY 2019 <u>98.48%</u>		
Sheet UFB-1					Delinquent Taxes - December 31, 2019 <u>\$348,320.70</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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	8.32%	\$135,518.00	\$1,628,582.00	\$1,764,100.00	\$987,000.00		\$690,000.00	\$87,100.00				
08	Local Revenue	-14.36%	(\$719,442.42)	\$5,009,112.42	\$4,289,670.00	\$708,000.00	\$170.00	\$2,760,000.00	\$821,500.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$696,697.00	\$696,697.00	\$696,697.00							
08	Uniform Construction Code Fees	-40.63%	(\$180,641.00)	\$444,641.00	\$264,000.00	\$264,000.00							
	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	-1.68%	(\$7,306.32)	\$434,281.22	\$426,974.90	\$426,974.90							
08	Other Special Items	-5.45%	(\$5,908.99)	\$108,408.99	\$102,500.00	\$102,500.00							
15	Receipts from Delinquent Taxes	-7.90%	(\$25,133.75)	\$318,133.75	\$293,000.00	\$293,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.78%	\$44,437.63	\$5,699,538.15	\$5,743,975.78	\$5,743,975.78							
07	Minimum Library Tax	-2.01%	(\$5,024.26)	\$249,386.44	\$244,362.18	\$244,362.18							
54	Open Space Levy Tax	-0.15%	(\$169.16)	\$110,949.16	\$110,780.00		\$110,780.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-5.20%	(\$763,670.27)	\$14,699,730.13	\$13,936,059.86	\$9,466,509.86	\$110,950.00	\$3,450,000.00	\$908,600.00	\$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	Water Utility	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	11.00	-4.19%	(\$43,959.08)	\$1,049,050.00	\$1,005,090.92	\$530,990.92		\$373,800.00	\$100,300.00				
21	Land-Use Administration			21.86%	\$3,650.00	\$16,700.00	\$20,350.00	\$20,350.00							
22	Uniform Construction Code	1.00	4.00	-24.58%	(\$35,800.00)	\$145,630.00	\$109,830.00	\$109,830.00							
23	Insurance			1.42%	\$24,306.37	\$1,714,500.00	\$1,738,806.37	\$830,705.97		\$610,200.00	\$297,900.40				
25	Public Safety	17.00	4.00	9.88%	\$212,751.39	\$2,153,964.38	\$2,366,715.77	\$2,113,325.00	\$253,390.77						
26	Public Works	17.00	3.00	20.19%	\$334,667.00	\$1,657,943.00	\$1,992,610.00	\$831,800.00	\$245,000.00	\$622,800.00	\$293,010.00				
27	Health and Human Services			-100.00%	(\$1.00)	\$1.00	\$0.00								
28	Parks and Recreation			6.42%	\$11,501.00	\$179,201.00	\$190,702.00	\$79,752.00	\$110,950.00						
29	Education (including Library)			-1.58%	(\$4,632.26)	\$293,593.44	\$288,961.18	\$288,961.18							
30	Unclassified			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00							
31	Utilities and Bulk Purchases			-18.02%	(\$323,749.00)	\$1,796,200.00	\$1,472,451.00	\$471,751.00		\$955,500.00	\$45,200.00				
32	Landfill / Solid Waste Disposal			#DIV/0!	\$360,221.51		\$360,221.51	\$350,000.00	\$10,221.51						
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			4.75%	\$46,435.60	\$978,439.00	\$1,024,874.60	\$839,405.00		\$120,500.00	\$64,969.60				
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	1.00	4.00	8.35%	\$12,202.62	\$146,205.00	\$158,407.62	\$157,845.00	\$562.62						
44	Capital			137.60%	\$103,200.00	\$75,000.00	\$178,200.00	\$125,000.00		\$53,200.00					
45	Debt			-3.86%	(\$102,341.11)	\$2,650,010.05	\$2,547,668.94	\$1,726,448.94		\$714,000.00	\$107,220.00				
46	Deferred Charges			0.00%	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			2.53%	\$11,350.06	\$447,819.89	\$459,169.95	\$459,169.95							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	43.00	26.00	4.58%	\$609,803.10	\$13,326,256.76	\$13,936,059.86	\$8,957,334.96	\$509,174.90	\$110,950.00	\$3,450,000.00	\$908,600.00	\$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>				Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	145	\$16,045,900.00	2.17%	15A Public Schools	2	\$8,949,200.00	9.80%
2 Residential	2,534	\$592,271,100.00	80.13%	15B Other Schools			0.00%
3A/3B Farm	3	\$252,300.00	0.03%	15C Public Property	86	\$17,996,600.00	19.71%
4A Commercial	158	\$106,358,700.00	14.39%	15D Church and Charities	19	\$29,401,000.00	32.20%
4B Industrial	10	\$10,346,500.00	1.40%	15E Cemeteries & Graveyards	6	\$6,554,450.00	7.18%
4C Apartments	20	\$8,676,900.00	1.17%	15F Other Exempt	40	\$28,398,600.00	31.10%
5A/5B Railroad	8	\$612,200.00	0.08%				
6A/6B Business Personal Property	1	\$4,585,394.00	0.62%				
Total	2,879	\$739,148,994.00	100.00%	Total	153	\$91,299,850.00	100.00%
Average Ratio (%), Assessed to True Value				100.74%			
Equalized Valuation, Taxable Properties				\$733,719,469.92			
Total # of property tax appeals filed in 2019				County Tax Board 35.00			
				State Tax Court 1.00			
Number of 2019 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court				3.00			
Amount paid out by municipality for tax appeals in 2019				\$0.00			

Percentage of Exempt vs.
Non-Exempt Properties 12.35%

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 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	6		\$118,600.00	
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	6	0.00	118,600.00	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 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
Lonacoming Apartments	Aff. Housing	\$18,634.38	\$1,739,100.00	\$57,685.95															
Jet Associates, Inc.	Aff. Housing	\$16,166.42	\$1,263,200.00	\$41,900.34															
Total Long Term Exemptions - Column Total		34,800.80	3,002,300.00	99,586.29	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		\$34,800.80	\$3,002,300.00	\$99,586.29

**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		7.00	23,443.53	\$21,777.55				\$1,665.98
Supervisory Staff (Department Heads & Managers)	6.00	5.00	689,216.16	\$558,444.90		\$82,745.00		\$48,026.26
Police Officers (Including Superior Officers)	17.00	2.00	2,345,007.40	\$1,600,000.00	\$122,400.00	\$474,481.00		\$148,126.40
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	19.00		1,417,871.09	\$1,031,136.36	\$139,000.00	\$147,103.00		\$100,631.73
All Other Non-Union Employees not listed above	1.00	12.00	126,677.91	\$116,646.32				\$10,031.58
Totals	43.00	26.00	4,602,216.08	\$3,328,005.13	\$261,400.00	\$704,329.00	\$0.00	\$308,481.95

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	7.00	\$11,076.72	\$77,537.04	7.00	\$11,601.96	\$81,213.72
Parent & Child	2.00	\$19,587.54	\$39,175.08	2.00	\$20,737.56	\$41,475.12
Employee & Spouse (or Partner)	3.00	\$21,796.13	\$65,388.39	4.00	\$23,648.32	\$94,593.28
Family	22.00	\$30,903.96	\$679,887.12	22.00	\$32,369.52	\$712,129.44
Employee Cost Sharing Contribution (enter as negative -)			(\$186,600.00)			(\$188,197.00)
Subtotal	34.00		\$675,387.63	35.00		\$741,214.56
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	9	\$5,317.08	\$47,853.72	9	\$5,357.83	\$48,220.47
Parent & Child	1	\$13,699.92	\$13,699.92	1	\$13,699.68	\$13,699.68
Employee & Spouse (or Partner)	10	\$13,813.44	\$138,134.40	10	\$15,582.54	\$155,825.40
Family	6	\$21,519.00	\$129,114.00	5	\$21,392.00	\$106,960.00
Employee Cost Sharing Contribution (enter as negative -)			(\$4,610.88)			(\$7,400.76)
Subtotal	26.00		\$324,191.16	25.00		\$317,304.79
GRAND TOTAL	60.00		\$999,578.79	60.00		\$1,058,519.35

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
Administration	54.35	\$10,132.54		x	
Department of Public Works	315.29	\$77,439.94	x		
Police Officers	1473.78	\$240,474.32	x		
Totals	1843.42	\$328,046.80			
Total Funds Reserved as of end of 2019		\$100,000.00			
Total Funds Appropriated in 2020		\$0.00			

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,950,000.00	\$1,950,000.00	\$0.00	Utility Fund - Principal	\$480,000.00	\$376,677.00	\$192,114.00	\$3,221,194.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$110,220.00	\$104,817.00	\$98,636.00	\$672,407.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water	\$3,864,250.77	\$3,864,250.77	\$0.00	Bond Anticipation Notes - Interest	\$15,000.00			
Sewer	\$1,718,975.00	\$1,718,975.00	\$0.00	Bonds - Principal	\$1,331,000.00	\$112,119.00	\$690,000.00	\$7,919,000.00
0			\$0.00	Bonds - Interest	\$362,980.88	\$313,634.00	\$273,563.00	\$1,767,937.00
0			\$0.00	Loans & Other Debt - Principal	\$30,434.96	\$31,046.00	\$31,670.00	\$126,073.00
0			\$0.00	Loans & Other Debt - Interest	\$2,033.10	\$1,421.00	\$797.00	\$160.00
0			\$0.00	Total	\$2,331,668.94	\$939,714.00	\$1,286,780.00	\$13,706,771.00
<u>Municipal Purposes</u>				Total Principal	\$1,841,434.96	\$519,842.00	\$913,784.00	\$11,266,267.00
Debt Authorized			\$0.00	Total Interest	\$490,233.98	\$419,872.00	\$372,996.00	\$2,440,504.00
Notes Outstanding	\$604,450.00		\$604,450.00	% of Total Current Year Budget	16.73%			
Bonds Outstanding	\$11,052,119.00		\$11,052,119.00					
Loans and Other Debt	\$109,225.68		\$109,225.68					
Total (Current Year)	\$19,299,020.45	\$7,533,225.77	\$11,765,794.68	Description	Debt Not Listed Above			
Population (2010 census)	7,588			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,543.36			Total Guarantees - Other				
Per Capita Net Debt	\$1,550.58			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$732,807,539.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.61%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating	A1	AA	N/A	
				Year of Last Rating	2017	2013		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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