



# State of New Jersey Local Government Services

Year: **2021** Municipal User Friendly Budget

MUNICIPALITY: 0405 Berlin Borough - County of Camden

Adopted

Municode: 0405

Filename: 0405\_fba\_2021.xlsm

Website: www.berlinnj.org

Phone Number:

856-767-7777

Mailing Address:

59 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

Dwayne		Harris		Administrator@berlinnj.org
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## Chief Financial Officer

Debra		DiMattia		ddimattia@berlinnj.org
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## Municipal Clerk

Dwayne		Harris		administrator@berlinnj.org
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## Registered Municipal Accountant

Danial		DiGangi		ddigangi@bowman.cpa
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Len		Badolato	12/31/2023	councilmanbadolato@berlinnj.org
Patricia		Cummings	12/31/2023	councilwomancummings@berlinnj.org
Keith		Hohing	12/31/2023	councilmanhohing@berlinnj.org
Jacob		Miller	12/31/2023	councilmanjmiller@berlinnj.org
James		Pierce	12/31/2022	councilmanpearce@berlinnj.org
Andrew		Simone	12/31/2022	councilmansimone@berlinnj.org

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.778	\$5,743,975.78	23.64%	\$0.00
Municipal Library	0.033	\$244,362.18	1.01%	\$0.00
Municipal Open Space	0.015	\$110,780.00	0.46%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.110	\$8,199,728.00	33.75%	\$0.00
Regional School District	0.560	\$4,136,262.00	17.02%	\$0.00
County Purposes	0.774	\$5,713,583.00	23.52%	\$0.00
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.020	\$146,758.69	0.60%	\$0.00
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2020 Budget)</b>	<b>3.290</b>	<b>\$24,295,449.65</b>	<b>100.00%</b>	<b>\$0.00</b>

Total Taxable Valuation as of October 1, 2020 \$757,174,653.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$234,000.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.778	0.793	1.93%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,743,975.78	\$6,001,875.80	4.49%	\$257,900.02

#### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$1,855.62	#DIV/0!	\$1,855.62

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### Current Year 2021 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,001,875.80
Municipal Library	ACTUAL	\$247,680.21
Municipal Open Space	ACTUAL	\$113,576.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$8,500,000.00
Regional School District	ESTIMATED	\$4,650,000.00
County Purposes	ESTIMATED	\$6,253,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$147,000.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$25,913,132.01</b>
Revenue Anticipated, Excluding Tax Levy		3,297,184.72
Budget Appropriations, before Reserve for Uncollected Taxes		8,966,286.57
<b>Total Non-Municipal Tax Levy</b>		<b>\$19,663,576.00</b>
Amount to be Raised by Taxes - Before RUT		\$25,332,677.85
Reserve for Uncollected Taxes (RUT)		\$580,454.16
<b>Total Amount to be Raised by Taxes</b>		<b>\$25,913,132.01</b>
% of Tax Collections used to Calculate RUT		97.76%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2020		24,490,181.94
Total Tax Levy, CY 2020		24,945,188.11
% of Taxes Collected, CY 2020		98.18%
Delinquent Taxes - December 31, 2020		\$505,938.92

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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	-6.06%	(\$106,876.00)	\$1,764,100.00	\$1,657,224.00	\$987,000.00			\$582,058.00	\$88,166.00			
08	Local Revenue	-15.25%	(\$758,654.94)	\$4,973,578.94	\$4,214,924.00	\$633,000.00	\$424.00		\$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	-0.41%	(\$556.00)	\$135,556.00	\$135,000.00	\$135,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	5.67%	\$24,512.82	\$431,974.90	\$456,487.72	\$456,487.72							
08	Other Special Items	-24.55%	(\$31,236.60)	\$127,236.60	\$96,000.00	\$96,000.00							
15	Receipts from Delinquent Taxes	-16.48%	(\$57,826.28)	\$350,826.28	\$293,000.00	\$293,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.79%	(\$236,442.61)	\$6,238,318.41	\$6,001,875.80	\$6,001,875.80							
07	Minimum Library Tax	1.36%	\$3,318.03	\$244,362.18	\$247,680.21	\$247,680.21							
54	Open Space Levy Tax	2.52%	\$2,796.00	\$110,780.00	\$113,576.00		\$113,576.00						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>-7.70%</b>	<b>(\$1,160,965.58)</b>	<b>\$15,073,430.31</b>	<b>\$13,912,464.73</b>	<b>\$9,546,740.73</b>	<b>\$114,000.00</b>	<b>\$0.00</b>	<b>\$3,342,058.00</b>	<b>\$909,666.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Utility	Utility	Utility
20 General Government	7.00	11.00	2.42%	\$13,216.57	\$545,161.43	\$558,378.00	\$558,378.00								
21 Land-Use Administration			-18.78%	(\$5,250.00)	\$27,950.00	\$22,700.00	\$22,700.00								
22 Uniform Construction Code	1.00	4.00	-0.18%	(\$200.00)	\$109,830.00	\$109,630.00	\$109,630.00								
23 Insurance			2.71%	\$47,130.09	\$1,738,806.37	\$1,785,936.46	\$878,826.06				\$610,623.00	\$296,487.40			
25 Public Safety	17.00	4.00	2.63%	\$62,209.12	\$2,364,716.77	\$2,426,925.89	\$2,181,441.00	\$245,484.89							
26 Public Works	17.00	3.00	-9.52%	(\$272,686.40)	\$2,864,210.00	\$2,591,523.60	\$907,550.00	\$285,000.00			\$998,119.00	\$400,854.60			
27 Health and Human Services			#DIV/0!	\$0.00		\$0.00									
28 Parks and Recreation			1.21%	\$2,300.00	\$190,702.00	\$193,002.00	\$54,002.00	\$25,000.00	\$114,000.00						
29 Education (including Library)			1.36%	\$3,318.03	\$244,362.18	\$247,680.21	\$247,680.21								
30 Unclassified			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
31 Utilities and Bulk Purchases			1.16%	\$16,301.00	\$1,405,100.00	\$1,421,401.00	\$422,401.00				\$966,500.00	\$32,500.00			
32 Landfill / Solid Waste Disposal			10.44%	\$37,802.83	\$362,000.00	\$399,802.83	\$389,000.00	\$10,802.83							
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			3.50%	\$35,815.40	\$1,022,374.60	\$1,058,190.00	\$865,345.00				\$123,007.00	\$69,838.00			
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	-0.61%	(\$962.62)	\$158,807.62	\$157,845.00	\$157,845.00								
44 Capital			110.44%	\$196,800.00	\$178,200.00	\$375,000.00	\$125,000.00				\$250,000.00				
45 Debt			-22.99%	(\$585,653.36)	\$2,547,668.94	\$1,962,015.58	\$1,458,220.58				\$393,809.00	\$109,986.00			
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			26.41%	\$121,284.21	\$459,169.95	\$580,454.16	\$580,454.16								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
<b>Total</b>	<b>43.00</b>	<b>26.00</b>	<b>-2.31%</b>	<b>(\$328,575.13)</b>	<b>\$14,241,059.86</b>	<b>\$13,912,484.73</b>	<b>\$8,980,473.01</b>	<b>\$566,287.72</b>	<b>\$114,000.00</b>	<b>\$0.00</b>	<b>\$3,342,058.00</b>	<b>\$909,666.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

### Property Tax Assessments - Taxable Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	156	\$13,597,500.00	1.79%
2 Residential	2,537	\$593,626,000.00	78.36%
3A/3B Farm	3	\$250,800.00	0.03%
4A Commercial	159	\$107,649,100.00	14.21%
4B Industrial	10	\$10,346,500.00	1.37%
4C Apartments	21	\$27,023,400.00	3.57%
5A/5B Railroad	8	\$612,200.00	0.08%
6A/6B Business Personal Property	1	\$4,459,353.00	0.59%
<b>Total</b>	<b>2,895</b>	<b>\$757,564,853.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	99.39%
Equalized Valuation, Taxable Properties	\$762,214,360.60

Total # of property tax appeals filed in 2020	County Tax Board
	State Tax Court
Number of 2020 County Tax Board decisions appealed to Tax Court	
Number of pending property tax appeals in State Tax Court	
Amount paid out by municipality for tax appeals in 2020	\$0.00

### Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$8,949,200.00	9.97%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	87	\$17,998,000.00	20.06%
15D Church and Charities	19	\$29,401,000.00	32.77%
15E Cemeteries & Graveyards	5	\$4,728,300.00	5.27%
15F Other Exempt	42	\$28,640,100.00	31.92%

<b>Total</b>	<b>155</b>	<b>\$89,716,600.00</b>	<b>100.00%</b>
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Percentage of Exempt vs.  
Non-Exempt Properties 11.84%

### 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 2020 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement	3		\$50,500.00	
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>3</b>	<b>0.00</b>	<b>50,500.00</b>	<b>0.00</b>

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## USER FRIENDLY BUDGET SECTION

## Long Term Tax Exemptions

[illegible]

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Sheet UFB-6C

**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	741,269.00	\$569,614.00		\$86,000.00	\$40,086.00	\$45,569.00
Police Officers (Including Superior Officers)	17.00	2.00	2,701,460.00	\$1,772,000.00	\$40,000.00	\$494,500.00	\$250,000.00	\$144,960.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	19.00		1,622,260.09	\$1,052,269.09	\$139,000.00	\$160,690.00	\$175,000.00	\$95,301.00
All Other Non-Union Employees not listed above	1.00	12.00	150,790.00	\$118,980.00			\$22,292.00	\$9,518.00
<b>Totals</b>	<b>43.00</b>	<b>26.00</b>	<b>5,239,222.62</b>	<b>\$3,534,640.64</b>	<b>\$179,000.00</b>	<b>\$741,190.00</b>	<b>\$487,378.00</b>	<b>\$297,013.98</b>

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	10.00	\$11,266.80	\$112,668.00	7.00	\$11,076.72	\$77,537.04
Parent & Child	2.00	\$19,922.52	\$39,845.04	2.00	\$19,587.54	\$39,175.08
Employee & Spouse (or Partner)	2.00	\$22,259.88	\$44,519.76	3.00	\$21,796.13	\$65,388.39
Family	22.00	\$31,434.36	\$691,555.92	22.00	\$30,903.96	\$679,887.12
Employee Cost Sharing Contribution (enter as negative - )			(\$180,000.00)			(\$186,600.00)
Subtotal	36.00		\$708,588.72	34.00		\$675,387.63
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	9	\$5,878.00	\$52,902.00	9	\$5,317.08	\$47,853.72
Parent & Child	1	\$6,578.76	\$6,578.76	1	\$13,699.92	\$13,699.92
Employee & Spouse (or Partner)	10	\$14,550.13	\$145,501.30	10	\$13,813.44	\$138,134.40
Family	6	\$23,978.32	\$143,869.92	6	\$21,519.00	\$129,114.00
Employee Cost Sharing Contribution (enter as negative - )			(\$5,146.44)			(\$4,610.88)
Subtotal	26.00		\$343,705.54	26.00		\$324,191.16
<b>GRAND TOTAL</b>	62.00		\$1,052,294.26	60.00		\$999,578.79

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	45.31	\$12,587.00			x
Department of Public Works	328.44	\$81,888.38	x		
Police Officers	1601.97	\$265,763.15	x		
Totals	1975.72	\$360,238.53			
Total Funds Reserved as of end of 2020		\$130,000.00			
Total Funds Appropriated in 2021		\$0.00			

### UFB-9 Accumulated Absence Liability

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

			Current Year Budget	2022 Budget	2023 Budget	All Additional Future Years' Budgets
Gross Debt	Deductions	Net Debt				
Local School Debt	\$1,025,000.00	\$1,025,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture		\$0.00				
Water	\$4,297,736.27	\$4,297,736.27	\$0.00			
Sewer	\$2,188,975.00	\$2,188,975.00	\$0.00			
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized		\$0.00				
Notes Outstanding	\$2,007,814.00	\$2,007,814.00				
Bonds Outstanding	\$9,721,119.00	\$9,721,119.00				
Loans and Other Debt	\$78,790.72	\$78,790.72				
<b>Total (Current Year)</b>	<b>\$19,319,434.99</b>	<b>\$7,511,711.27</b>	<b>\$11,807,723.72</b>			
Population (2010 census)	<u>7,588</u>					
Per Capita Gross Debt	<u>\$2,546.05</u>					
Per Capita Net Debt	<u>\$1,556.10</u>					
3 Yr. Average Property Valuation	<u>\$736,519,616.33</u>					
Net Debt as % of 3 Year Avg Property Valuation	<u>1.60%</u>					
Utility Fund - Principal	\$376,677.00	\$192,114.00	\$190,000.00	\$2,461,000.00		
Utility Fund - Interest	\$104,817.00	\$98,636.00	\$85,551.26	\$560,255.06		
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest	\$20,000.00					
Bonds - Principal	\$112,119.00	\$690,000.00	\$690,000.00	\$7,229,000.00		
Bonds - Interest	\$313,634.00	\$273,563.00	\$252,343.76	\$1,515,593.80		
Loans & Other Debt - Principal	\$31,046.00	\$31,670.00	\$232,179.82	\$353,089.00		
Loans & Other Debt - Interest	\$1,421.00	\$797.00	\$2,861.26	\$23,901.00		
<b>Total</b>	<b>\$959,714.00</b>	<b>\$1,286,780.00</b>	<b>\$1,452,936.10</b>	<b>\$12,142,838.86</b>		
Total Principal	\$519,842.00	\$913,784.00	\$1,112,179.82	\$10,043,089.00		
Total Interest	\$439,872.00	\$372,996.00	\$340,756.28	\$2,099,749.86		
% of Total Current Year Budget	6.90%					
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 &amp; 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 - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## 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**

[illegible]