



State of New Jersey Local Government Services

Year: **2023** **Municipal User Friendly Budget**

MUNICIPALITY: 0405 Berlin Borough - County of Camden

Adopted

Municode: 0405

Filename: 0405_fba_2023.xlsm

Website: www.berlinnj.org

Phone Number:

856-767-7777

Mailing Address:

59 S. White Horse Pike

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

Charleen		Santoro		mkwasizur@berlinnj.org
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Chief Financial Officer

Michael		Kwasizur		mkwasizur@berlinnj.org
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Municipal Clerk

Michaela		Bosler		clerk@berlinnj.org
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Registered Municipal Accountant

Daniel		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	12/31/2024	councilwomancummings@berlinnj.org
Keith		Hohring	12/31/2023	councilmanhohing@berlinnj.org
Carl		Mascarenhas	12/31/2025	councilmanmascarenhas@berlinnj.org
Jacob		Miller	12/31/2024	councilmanjmiller@berlinnj.org
Millard		Wilkinson	12/31/2025	councilmanwilkinson@berlinnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 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	0.808	\$6,425,373.84	24.34%	\$1,922.01
Municipal Library	0.035	\$300,453.00	1.14%	\$83.26
Municipal Open Space	0.015	\$119,302.64	0.45%	\$35.68
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	1.057	\$8,410,662.00	31.86%	\$2,514.31
Regional School District	0.638	\$5,076,696.06	19.23%	\$1,517.63
County Purposes	0.743	\$5,906,186.99	22.37%	\$1,767.39
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$164,268.71	0.62%	\$49.95
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	3.317	\$26,402,943.24	100.00%	\$7,890.23

Total Taxable Valuation as of October 1, 2022 \$795,350,900.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$237,872.39

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.808	0.808	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$6,425,373.84	\$6,425,373.84	0.00%	\$0.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,922.01	\$1,922.01	0.00%	\$0.00

Sheet UFB-1

Current Year 2023 Budget Taxes

Municipal Purpose Tax
Municipal Library
Municipal Open Space
Municipal Arts and Culture
Fire Districts (total levies)
Other Special Districts (total levies)
Local School District
Regional School District
County Purposes
County Library
County Board of Health
County Open Space
Other County Levies (total)

Total ESTIMATED amount to be raised by taxes

Revenue Anticipated, Excluding Tax Levy
 Budget Appropriations, before Reserve for Uncollected Taxes
 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 % then
 reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2022
 Total Tax Levy, CY 2022
 % of Taxes Collected, CY 2022

Delinquent Taxes - December 31, 2022

at	
<u>Actual/Estimated</u>	<u>Tax Levy</u>
ACTUAL	\$6,425,373.84
ACTUAL	\$300,453.00
ACTUAL	\$119,302.64
ESTIMATED	\$8,410,662.00
ESTIMATED	\$5,076,696.06
ESTIMATED	\$5,906,186.99
ESTIMATED	\$164,268.71
	\$26,402,943.24
	3,800,144.16
llected Taxes	10,127,286.56
	\$19,677,116.40
	\$26,004,258.80
	\$398,684.44
	\$26,402,943.24
	98.49%
	26,335,699.10
	26,737,132.90
	98.50%
	\$380,063.05

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	-34.08%	(\$482,273.06)	\$1,415,000.00	\$932,726.94	\$750,000.00			\$0.00	\$182,726.94			
08	Local Revenue	-2.96%	(\$157,668.29)	\$5,328,118.29	\$5,170,450.00	\$714,000.00	\$424.00		\$3,447,026.00	\$1,009,000.00			
09	State Aid (without offsetting appropriation)	5.91%	\$41,158.42	\$696,697.00	\$737,855.42	\$737,855.42							
08	Uniform Construction Code Fees	-0.37%	(\$549.00)	\$148,549.00	\$148,000.00	\$148,000.00							
	<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	-87.40%	(\$1,066,755.92)	\$1,220,536.48	\$153,780.56	\$153,780.56							
08	Other Special Items	520.09%	\$787,387.74	\$151,394.48	\$938,782.22	\$938,782.22							
15	Receipts from Delinquent Taxes	-4.20%	(\$15,693.13)	\$373,419.09	\$357,725.96	\$357,725.96							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	#DIV/0!	\$6,425,373.84		\$6,425,373.84	\$6,425,373.84							
07	Minimum Library Tax	#DIV/0!	\$300,453.00		\$300,453.00	\$300,453.00							
54	Open Space Levy Tax	0.54%	\$636.31	\$118,666.33	\$119,302.64		\$119,302.64						
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								
	Total	61.70%	\$5,832,069.91	\$9,452,380.67	\$15,284,450.58	\$10,525,971.00	\$119,726.64	\$0.00	\$3,447,026.00	\$1,191,726.94	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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	#DIV/0!	\$4,188,505.06		\$4,188,505.06	\$621,290.00				\$2,713,319.26	\$853,895.80			
21 Land-Use Administration			#DIV/0!	\$39,300.00		\$39,300.00	\$39,300.00								
22 Uniform Construction Code	1.00	4.00	#DIV/0!	\$177,050.00		\$177,050.00	\$177,050.00								
23 Insurance			#DIV/0!	\$1,017,614.50		\$1,017,614.50	\$1,017,614.50								
25 Public Safety	20.00	4.00	#DIV/0!	\$2,597,711.77		\$2,597,711.77	\$2,454,650.00	\$143,061.77							
26 Public Works	17.00	3.00	#DIV/0!	\$1,010,018.79		\$1,010,018.79	\$999,300.00	\$10,718.79							
27 Health and Human Services			#DIV/0!	\$26,001.00		\$26,001.00	\$26,001.00								
28 Parks and Recreation			#DIV/0!	\$174,176.64		\$174,176.64	\$54,000.00		\$120,176.64						
29 Education (including Library)			#DIV/0!	\$300,453.00		\$300,453.00	\$300,453.00								
30 Unclassified			#DIV/0!	\$12,501.00		\$12,501.00	\$12,501.00								
31 Utilities and Bulk Purchases			#DIV/0!	\$552,000.00		\$552,000.00	\$552,000.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$445,000.00		\$445,000.00	\$445,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00	\$0.00								
36 Statutory Expenditures			#DIV/0!	\$1,202,761.00		\$1,202,761.00	\$994,040.50				\$133,812.30	\$74,908.20			
37 Judgements			#DIV/0!	\$0.00		\$0.00	\$0.00								
42 Shared Services			#DIV/0!	\$0.00		\$0.00	\$0.00								
43 Court and Public Defender	1.00	4.00	#DIV/0!	\$152,995.00		\$152,995.00	\$152,995.00								
44 Capital			#DIV/0!	\$988,782.22		\$988,782.22	\$938,782.22					\$50,000.00			
45 Debt			#DIV/0!	\$2,007,346.16		\$2,007,346.16	\$1,188,528.78				\$599,894.44	\$218,922.94			
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00	\$0.00								
48 Debt - Type I School District			#DIV/0!	\$0.00		\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			#DIV/0!	\$398,684.44		\$398,684.44	\$398,684.44								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00	\$0.00								
Total	46.00	26.00	#DIV/0!	\$15,290,900.58	\$0.00	\$15,290,900.58	\$10,372,190.44	\$153,780.56	\$120,176.64	\$0.00	\$3,447,026.00	\$1,197,726.94	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Pr	
	# of Parcels	Assessed Value	% of Total		# of Parcels
1 Vacant Land	133	\$13,168,600.00	1.65%	15A Public Schools	2
2 Residential	2,559	\$603,958,000.00	75.88%	15B Other Schools	0
3A/3B Farm	3	\$250,800.00	0.03%	15C Public Property	88
4A Commercial	154	\$106,219,900.00	13.34%	15D Church and Charities	19
4B Industrial	10	\$10,346,500.00	1.30%	15E Cemeteries & Graveyards	4
4C Apartments	21	\$61,407,000.00	7.71%	15F Other Exempt	51
5A/5B Railroad	8	\$612,200.00	0.08%		
6A/6B Business Personal Property			0.00%		
Total	2,888	\$795,963,000.00	100.00%	Total	164
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs.	
Equalized Valuation, Taxable Properties				Non-Exempt Properties	
				11.83%	
Total # of property tax appeals filed in 2022		County Tax Board	0.00		
		State Tax Court	0.00		
Number of 2022 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 2022					

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 2022 Total Tax Rate
G Commercial/Industrial Exemption	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

DATA

Properties (October 1, 2022 Value)	
Assessed Value	% of Total
\$8,949,200.00	9.50%
\$0.00	0.00%
\$18,113,000.00	19.24%
\$29,635,000.00	31.47%
\$4,664,800.00	4.95%
\$32,793,300.00	34.83%
\$94,155,300.00	100.00%

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

**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)
Governing Body		7.00	80,737.50	\$75,000.00		
Supervisory Staff (Department Heads & Managers)	6.00	5.00	795,900.00	\$600,000.00		
Police Officers (Including Superior Officers)	19.00	2.00	2,552,081.55	\$1,872,700.00	\$80,000.00	
Fire Fighters (Including Superior Officers)			53,825.00	\$50,000.00		
All Other Union Employees not listed above	19.00		1,899,450.00	\$1,200,000.00	\$100,000.00	
All Other Non-Union Employees not listed above	2.00	11.00	309,125.00	\$250,000.00		
Totals	46.00	25.00	5,691,119.05	\$4,047,700.00	\$180,000.00	\$0.00

Is the Local Government required to comply with N.J.S.A. 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 user. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
	\$5,737.50
\$150,000.00	\$45,900.00
\$450,000.00	\$149,381.55
	\$3,825.00
\$500,000.00	\$99,450.00
\$40,000.00	\$19,125.00
\$1,140,000.00	\$323,419.05

he Local Unit.

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)
<u>Active Employees - Health Benefits - Annual Cost</u>				
Single Coverage	14.00	\$15,935.69	\$223,099.66	13.00
Parent & Child	1.00	\$2,065.55	\$2,065.55	3.00
Employee & Spouse (or Partner)	1.00	\$2,250.32	\$2,250.32	2.00
Family	16.00	\$51,651.82	\$826,429.12	19.00
Employee Cost Sharing Contribution (enter as negative -)				
Subtotal	32.00		\$1,053,844.65	37.00
<u>Elected Officials - Health Benefits - Annual Cost</u>				
Single Coverage			\$0.00	
Parent & Child			\$0.00	
Employee & Spouse (or Partner)			\$0.00	
Family			\$0.00	
Employee Cost Sharing Contribution (enter as negative -)				
Subtotal	0.00		\$0.00	0.00
<u>Retirees - Health Benefits - Annual Cost</u>				
Single Coverage	10	\$5,907.40	\$59,074.00	9
Parent & Child	1	\$908.24	\$908.24	1
Employee & Spouse (or Partner)	11	\$17,904.36	\$196,947.96	11
Family	6	\$17,359.68	\$104,158.08	5
Employee Cost Sharing Contribution (enter as negative -)				
Subtotal	28.00		\$361,088.28	26.00
GRAND TOTAL	60.00		\$1,414,932.93	63.00

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

Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
\$12,049.00	\$156,637.00
\$20,390.00	\$61,170.00
\$22,689.00	\$45,378.00
\$31,375.00	\$596,125.00
	\$859,310.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
\$6,861.00	\$61,749.00
\$6,990.00	\$6,990.00
\$18,240.00	\$200,640.00
\$28,023.00	\$140,115.00
	\$409,494.00
	\$1,268,804.00

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	3478.86				x
Department of Public Works	95314.97		x		
Police Officers	212589.57		x		
Totals	311383.40	\$0.00			
Total Funds Reserved as of end of 2022					
Total Funds Appropriated in 2023					

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget
Local School Debt	\$20,194,285.00	\$20,194,285.00	\$0.00
Regional School Debt	\$1,105,767.20	\$1,105,767.20	\$0.00
<u>Utility Fund Debt</u>			
Water	\$8,532,341.93	\$8,532,341.93	\$0.00
Sewer	\$3,512,546.00	\$3,512,546.00	\$0.00
			\$0.00
			\$0.00
			\$0.00
<u>Municipal Purposes</u>			
Debt Authorized (BNI)	\$844.00		\$844.00
Notes Outstanding	\$4,106,000.00		\$4,106,000.00
Bonds Outstanding	\$7,919,000.00		\$7,919,000.00
Loans and Other Debt	\$16,073.29		\$16,073.29
Total (Current Year)	\$45,386,857.42	\$33,344,940.13	\$12,041,917.29
Population (2020 census)	7,489		
Per Capita Gross Debt	\$6,060.47		
Per Capita Net Debt	\$1,607.95		
3 Year Average Property Valuation		\$812,976,700.00	
Net Debt as % of 3 Year Average Property Valuation		1.48%	
			Utility Fund - Principal \$190,000.00
			Utility Fund - Interest \$408,817.38
			Bond Anticipation Notes - Principal
			Bond Anticipation Notes - Interest \$184,770.00
			Bonds - Principal \$690,000.00
			Bonds - Interest \$252,343.76
			Loans & Other Debt - Principal \$232,179.82
			Loans & Other Debt - Interest \$2,861.26
			Total \$1,960,972.22
			Total Principal \$1,112,179.82
			Total Interest \$848,792.40
			% of Total Current Year Budget 12.82%
			Description
			Total Guarantees - Governmental
			Total Guarantees - Other
			Total Capital/Equipment Leases
			Total Other
			Bond Rating
			Rating
			Year of Last Rating
			Moody's A1
			2017
			Mark "X" if Municipality has no bond rating
			Sheet UFB-10

UDGET IMPACT

2024 Budget	2025 Budget	All Additional Future Years' Budgets
\$195,000.00	\$205,000.00	\$903,000.00
\$79,732.52	\$73,757.52	\$187,240.00
\$715,000.00	\$735,000.00	\$5,779,000.00
\$231,125.02	\$209,156.26	\$1,075,312.52
\$84,245.43	\$132,703.66	\$137,140.31
\$7,622.03	\$10,793.78	\$5,485.62
\$1,312,725.00	\$1,366,411.22	\$8,087,178.45
\$994,245.43	\$1,072,703.66	\$6,819,140.31
\$318,479.57	\$293,707.56	\$1,268,038.14
Debt Not Listed Above		
Standard & Poors	Fitch	
AA		
2013		

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

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]

USER FRIENDLY BUDGET SECTION - Notes

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