



# State of New Jersey Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0405 Berlin Borough - County of Camden

Adopted

Government Type:

Election Type:

Municode: 0405

Filename: 0405\_fba\_2024.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	12/31/2027	mayormiller@berlinnj.org

## Chief Administrative Officer

Anne Marie		Miller		amiller@berlin.org
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## Chief Financial Officer

Michael		Kwasizur		mkwasizur@berlinnj.org
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## Municipal Clerk

Rachel		Von der Tann		rvondertann@berlinnj.org
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## Registered Municipal Accountant

Daniel		DiGangi		ddigangi@bowmancpa
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Len		Badolato	12/31/2026	councilmanbadolato@berlinnj.org
Patricia		Cummings	12/31/2024	councilwomancummings@berlinnj.org
Keith		Hohring	12/31/2026	councilmanhohring@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

Borough	▼
Partisan	▼

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	19.97%	\$186,339.55	\$933,100.94	\$1,119,440.49	\$858,500.00			\$189,561.75	\$71,378.74			
08	Local Revenue	-6.31%	(\$349,405.87)	\$5,538,189.14	\$5,188,783.27	\$835,283.27	\$500.00		\$3,325,000.00	\$1,028,000.00			
09	State Aid (without offsetting appropriation)	4.92%	\$36,327.17	\$737,855.23	\$774,182.40	\$774,182.40							
08	Uniform Construction Code Fees	-3.69%	(\$4,983.00)	\$134,983.00	\$130,000.00	\$130,000.00							
	<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	-99.71%	(\$614,337.31)	\$616,116.31	\$1,779.00	\$1,779.00							
08	Other Special Items	-82.35%	(\$793,051.88)	\$963,051.88	\$170,000.00	\$170,000.00							
15	Receipts from Delinquent Taxes	-34.60%	(\$132,269.95)	\$382,269.95	\$250,000.00	\$250,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-3.94%	(\$266,462.87)	\$6,769,692.50	\$6,503,229.63	\$6,503,229.63							
07	Minimum Library Tax	10.31%	\$30,984.29	\$300,453.00	\$331,437.29	\$331,437.29							
54	Open Space Levy Tax	0.04%	\$51.05	\$120,688.54	\$120,739.59		\$120,739.59						
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	-11.56%	(\$1,906,808.82)	\$16,496,400.49	\$14,589,591.67	\$9,854,411.59	\$121,239.59	\$0.00	\$3,514,561.75	\$1,099,378.74	\$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	5.00	16.00	19.99%	\$726,719.12	\$3,634,962.18	\$4,361,681.30	\$648,180.58				\$2,858,229.52	\$855,271.20			
21 Land-Use Administration			70.58%	\$27,244.42	\$38,600.00	\$65,844.42	\$65,844.42								
22 Uniform Construction Code	1.00	4.00	17.33%	\$28,501.25	\$164,498.75	\$193,000.00	\$193,000.00								
23 Insurance			6.34%	\$62,483.49	\$985,972.51	\$1,048,456.00	\$1,048,456.00								
25 Public Safety	22.00	16.00	1719.83%	\$2,460,418.10	\$143,061.66	\$2,603,479.76	\$2,601,700.00	\$1,779.76							
26 Public Works	17.00	3.00	-71.79%	(\$2,628,456.66)	\$3,661,556.66	\$1,033,100.00	\$1,033,100.00								
27 Health and Human Services			52.65%	\$6,898.60	\$13,102.40	\$20,001.00	\$20,001.00								
28 Parks and Recreation			217.86%	\$120,856.57	\$55,474.02	\$176,330.59	\$55,100.00		\$121,230.59						
29 Education (including Library)			8.96%	\$30,984.46	\$345,633.83	\$376,618.29	\$376,618.29								
30 Unclassified			-40.00%	(\$5,000.00)	\$12,501.00	\$7,501.00	\$7,501.00								
31 Utilities and Bulk Purchases			18.75%	\$88,889.31	\$474,110.69	\$563,000.00	\$563,000.00								
32 Landfill / Solid Waste Disposal			9.37%	\$39,411.76	\$420,588.24	\$460,000.00	\$460,000.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures			10.92%	\$127,607.74	\$1,168,712.26	\$1,296,320.00	\$1,061,087.50				\$146,839.50	\$88,393.00			
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43 Court and Public Defender	1.00	4.00	11.66%	\$16,806.39	\$144,188.61	\$160,995.00	\$160,995.00								
44 Capital			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00					\$50,000.00			
45 Debt			-4.45%	(\$86,858.40)	\$1,952,065.67	\$1,865,207.27	\$1,150,000.00				\$509,492.73	\$205,714.54			
46 Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48 Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50 Reserve for Uncollected Taxes			#DIV/0!	\$408,048.04	\$408,048.04	\$408,048.04	\$408,048.04								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
<b>Total</b>	<b>46.00</b>	<b>43.00</b>	<b>10.74%</b>	<b>\$1,424,554.19</b>	<b>\$13,265,028.48</b>	<b>\$14,689,582.67</b>	<b>\$9,852,631.83</b>	<b>\$1,779.76</b>	<b>\$121,230.59</b>	<b>\$0.00</b>	<b>\$3,514,561.75</b>	<b>\$1,199,378.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Sheet UFB-3

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

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

### Property Tax Assessments - Taxable Properties (October 1, 2023 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	126	\$12,932,600.00	1.61%
2 Residential	2,560	\$606,156,500.00	75.25%
3A/3B Farm	3	\$252,500.00	0.03%
4A Commercial	155	\$113,775,400.00	14.13%
4B Industrial	10	\$10,346,500.00	1.28%
4C Apartments	21	\$61,407,000.00	7.62%
5A/5B Railroad	8	\$612,200.00	0.08%
6A/6B Business Personal Property	1	\$79.00	0.00%
<b>Total</b>	<b>2,884</b>	<b>\$805,482,779.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value

Equalized Valuation, Taxable Properties

#DIV/0!

Total # of property tax appeals filed in 2023

County Tax Board

0.00

State Tax Court

0.00

Number of 2023 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 2023

### Property Tax Assessments - Exempt Properties (October 1, 2023 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	2	\$8,949,200.00	10.29%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	88	\$18,113,000.00	20.82%
15D Church and Charities	19	\$29,635,000.00	34.07%
15E Cemeteries & Graveyards	4	\$4,664,800.00	5.36%
15F Other Exempt	54	\$25,631,600.00	29.46%

**Total**

**167**

**\$86,993,600.00**

**100.00%**

Percentage of Exempt vs.

Non-Exempt Properties

10.80%

### 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 2023 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			
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Sheet UFB-5

### USER FRIENDLY BUDGET SECTION

[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)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		7.00	82,890.50	\$77,000.00	\$0.00	\$0.00	\$0.00	\$5,890.50
Supervisory Staff (Department Heads & Managers)	6.00		678,316.44	\$445,726.04		\$78,492.36	\$120,000.00	\$34,098.04
Police Officers (Including Superior Officers)	21.00	6.00	3,171,280.65	\$1,859,998.02	\$83,000.00	\$679,643.28	\$400,000.00	\$148,639.35
Fire Fighters (Including Superior Officers)		10.00	112,734.00	\$90,000.00		\$15,849.00	\$0.00	\$6,885.00
All Other Union Employees not listed above	19.00		2,165,752.13	\$1,243,894.40	\$100,000.00	\$219,049.80	\$500,000.00	\$102,807.92
All Other Non-Union Employees not listed above		20.00	479,129.41	\$378,210.85	\$5,000.00	\$66,602.93	\$0.00	\$29,315.63
<b>Totals</b>	<b>46.00</b>	<b>43.00</b>	<b>6,690,103.12</b>	<b>\$4,094,829.31</b>	<b>\$188,000.00</b>	<b>\$1,059,637.37</b>	<b>\$1,020,000.00</b>	<b>\$327,636.44</b>

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 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><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	12.00	\$13,320.00	\$159,840.00	13.00	\$13,847.28	\$180,014.64
Parent & Child	2.00	\$23,832.00	\$47,664.00	2.00	\$24,786.60	\$49,573.20
Employee & Spouse (or Partner)	1.00	\$25,968.00	\$25,968.00	1.00	\$22,637.52	\$22,637.52
Family	16.00	\$37,164.00	\$594,624.00	16.00	\$38,633.88	\$618,142.08
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	31.00		\$828,096.00	32.00		\$870,367.44
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	10	\$14,940.00	\$149,400.00	10	\$16,246.08	\$162,460.80
Parent & Child	1	\$11,552.81	\$11,552.81	1	\$10,898.88	\$10,898.88
Employee & Spouse (or Partner)	11	\$29,892.00	\$328,812.00	10	\$35,417.16	\$354,171.60
Family	8	\$41,688.00	\$333,504.00	7	\$40,290.84	\$282,035.88
Employee Cost Sharing Contribution (enter as negative - )			(\$228,168.68)			(\$226,540.29)
Subtotal	30.00		\$595,100.13	28.00		\$583,026.87
<b>GRAND TOTAL</b>	<b>61.00</b>		<b>\$1,423,196.13</b>	<b>60.00</b>		<b>\$1,453,394.31</b>

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)?**

NO

**Is prescription drug coverage provided by the SHBP (Yes or No)?**

NO

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Union Office Staff	-	\$0.00	12.53	\$1,835.84							X		
Department of Public Works	441.00	\$102,231.21	41.00	\$9,964.51							X		
Police Officers	767.44	\$147,501.66	195.13	\$62,456.99							X		
Police Chief	178.75	\$15,000.00	21.63	\$11,226.37									X
DPW Superintendent	55.25	\$15,000.00	18.00	\$8,815.85									X
CFO	-	\$0.00	-	\$0.00								X	
Purchasing Agent	-	\$0.00	9.75	\$2,975.00								X	
Tax Collector	-	\$0.00	3.21	\$715.39								X	
Administration	-	\$0.00	3.00	\$903.00								X	
Non-Union Office Staff	-	\$0.00	15.57	\$3,121.51								X	
TOTALS (THIS PAGE ONLY)	1,442.44	\$279,732.87	319.82	\$102,016.46	-	\$0.00	-	\$0.00	-	\$0.00			

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

Gross Debt      Deductions      Net Debt			Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt	\$19,699,000.00	\$19,699,000.00	\$0.00			
Regional School Debt	\$569,868.25	\$569,868.25	\$0.00			
<u>Utility Fund Debt</u>						
Water	\$11,638,306.40	\$11,638,306.40	\$0.00			
Sewer			\$0.00			
			\$0.00			
			\$0.00			
			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$3,150,094.00		\$3,150,094.00			
Notes Outstanding	\$4,106,000.00		\$4,106,000.00			
Bonds Outstanding	\$7,229,000.00		\$7,229,000.00			
Loans and Other Debt	\$0.00		\$0.00			
<b>Total (Current Year)</b>	<b>\$46,392,268.65</b>	<b>\$31,907,174.65</b>	<b>\$14,485,094.00</b>			
Population (2020 census)	<u>7,489</u>					
Per Capita Gross Debt	<u>\$6,194.72</u>					
Per Capita Net Debt	<u>\$1,934.18</u>					
3 Year Average Property Valuation	<u>\$898,262,302.67</u>					
Net Debt as % of 3 Year Average Property Valuation	<u>1.61%</u>					
Utility Fund - Principal	\$195,000.00	\$460,000.00	\$475,000.00	\$10,151,000.00		
Utility Fund - Interest	\$429,207.27	\$389,457.52	\$378,126.26	\$3,315,863.76		
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest	\$95,000.00					
Bonds - Principal	\$715,000.00	\$1,040,000.00	\$1,075,000.00	\$10,654,000.00		
Bonds - Interest	\$340,000.00	\$431,706.26	\$402,593.76	\$2,065,768.76		
Loans & Other Debt - Principal	\$86,232.25	\$132,703.66	\$137,140.31	\$0.00		
Loans & Other Debt - Interest	\$5,767.75	\$10,793.78	\$5,485.62	\$0.00		
<b>Total</b>	<b>\$1,866,207.27</b>	<b>\$2,464,661.22</b>	<b>\$2,473,345.95</b>	<b>\$26,186,632.52</b>		
<b>Total Principal</b>	<b>\$996,232.25</b>	<b>\$1,632,703.66</b>	<b>\$1,687,140.31</b>	<b>\$20,805,000.00</b>		
<b>Total Interest</b>	<b>\$869,975.02</b>	<b>\$831,957.56</b>	<b>\$786,205.64</b>	<b>\$5,381,632.52</b>		
<b>% of Total Current Year Budget</b>	<b>12.70%</b>					
<b>Description</b>	<b>Debt Not Listed Above</b>					
<b>Total Guarantees - Governmental</b>						
<b>Total Guarantees - Other</b>						
<b>Total Capital/Equipment Leases</b>						
<b>Total Other</b>						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
<b>Rating</b>	<b>A1</b>	<b>AA-</b>				
<b>Year of Last Rating</b>	<b>2017</b>	<b>2024</b>				
<b>Mark "X" if Municipality has no bond rating</b>						

**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)
