

State of New Jersey Local Government Services

		-						
Year:	2020	Municipal User	Friendly B	udg	et			
MUNICIPALITY:	0406 Berlin Township - C	ounty of Camden		•			Adopted	•
Municode:	0406		Filename:	0406_	fba_	د.2020	dsm	
	Website:	www.berlintwp.com						
	Phone Number:		856-767-1854					
	Mailing Address:		135 Route 73 S					
Email the UFB if no	t using Outlook	Municipality:	Berlin	Sta	te:	NJ Zip	: 08091	
	Mayor	•			•	•		
First Name	Middle Name	Last Name	Term Expires	Busine	ss Em	ail		
Phyllis		Magazzu	12/31/2021	mayorma	gazzu@	berlintwp.	com	
	Chief Administr	ative Officer						
Phyllis		Magazzu		mayorma	gazzu@	berlintwp.	com	
	Chief Financial	Officer	•					
Joyce		Tinnes		cfo@berl	intwp.c	<u>com</u>		
	Municipal Clerk		•					
Catherine		Underwood		municipal	clerk@	berlintwp.	com	
	Registered Mun	icipal Accountant	•					
		Daniel DiGangi		ddigangi@	@bow	/manllp.co	m	
	Governing Body	y Members						
First Name	Middle Name	Last Name	Term Expires	Busine	ss Em	ail		
Christopher		Morris	12/31/2022	chrismorr	is08091	L@gmail.co	om	
Marion		Bodanza	12/31/2022	marionbo	danza@	gmail.con	n	
Frank		Epifano, Jr.	12/31/2021	fje1984@	aol.com	n		
Samuel		Sykes	12/31/2021	ssykes@b	erlintw	p.com		

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Propert					Current Year 2020		
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.217	\$7,370,198.70	32.65%	\$0.00	Municipal Purpose Tax	ACTUAL	\$7,758,746.60
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$242,200.00	1.07%	\$0.00	Municipal Open Space	ACTUAL	\$250,167.00
Fire Districts (avg. rate/total levies)	0.105	\$638,100.00	2.83%	\$0.00	Fire Districts (total levies)	ACTUAL	\$652,600.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.498	\$9,073,554.00	40.19%	\$0.00	Local School District	ACTUAL	\$9,455,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.796	\$4,820,787.09	21.36%	\$0.00	County Purposes	ESTIMATED	\$5,127,100.00
County Library	0.051	\$308,344.16	1.37%	\$0.00	County Library	ESTIMATED	\$314,500.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.020	\$121,013.91	0.54%	\$0.00	County Open Space	ESTIMATED	\$123,400.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
							*** *** ***
Total (Calendar Year 2019 Budget)	3.727	\$22,574,197.86	100.00%	\$0.00	Total ESTIMATED amount to be raised by	y taxes	\$23,681,513.60
Total Taxable Valuation as of	October 1, 2019	\$625,417,666.00			Revenue Anticipated, Excluding Tax Levy		3,121,321.93
(To be used to calculate the current year tax rate	e) =				Budget Appropriations, before Reserve for	Uncollected Taxes	9,873,604.20
Current Year Average Residential Ass	essment	\$180,394.11			Total Non-Municipal Tax Levy		\$15,922,767.00
S	:	· · · · · · · · · · · · · · · · · · ·			Amount to be Raised by Taxes - Before R	JT	\$22,675,049.27
	Prior V	Year to Current Year C	Comparison		Reserve for Uncollected Taxes (RUT)		\$1,006,464.33
		cui to cuitent i cui c	<u> </u>		Total Amount to be Raised by Taxes		\$23,681,513.60
		M '' 1D	T. D. 4		Total Filliount to be Italied by Takes		\$25,001,515.00
		n - Municipal Purposes			0/ CT - C 11 4' - 14 C 1 -14 DI	IT	05.750/
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RU	_	95.75%
	1.217	1.241	1.97%		If % used exceeds the actual collection % i	than	
						inen	
		<u>n - Municipal Purposes</u>	-		reference the statutory exception used		
				\$ Change (+/-)			
	\$7,370,198.70	\$7,758,746.60	5.27%	\$388,547.90	Tax Collections - ACTUAL as of Prior	<u>Year</u>	
					Total Tax Revenue, Collections CY 2019		22,393,173.29
•		t on Avg. Residential T			3 ?		22,845,315.88
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2019	<u>-</u>	98.02%
	\$0.00	\$2,238.69	#DIV/0!	\$2,238.69			
					Delinquent Taxes - December 31, 2019		\$419.00
				Sheet UFB-1		-	

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-16.21%	(\$210,700.00)	\$1,300,000.00	\$1,089,300.00	\$1,000,000.00		\$89,300.00					
08	Local Revenue	116.40%	\$728,146.47	\$625,553.53	\$1,353,700.00	\$334,000.00		\$1,019,700.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,287,847.00	\$1,287,847.00	\$1,287,847.00							
08	Uniform Construction Code Fees	-52.17%	(\$142,860.00)	\$273,860.00	\$131,000.00	\$131,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	-100.00%	(\$100,000.00)	\$100,000.00	\$0.00	\$0.00							
10	Public and Private Revenue	-94.83%	(\$338,583.83)	\$357,058.76	\$18,474.93	\$18,474.93							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-30.15%	(\$151,054.05)	\$501,054.05	\$350,000.00	\$350,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.95%	(\$153,990.57)	\$7,912,737.17	\$7,758,746.60	\$7,758,746.60							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	2.05%	\$5,036.39	\$245,130.61	\$250,167.00		\$250,167.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.89%	(\$364,005.59)	\$12,603,241.12	\$12,239,235.53	\$10,880,068.53	\$250,167.00	\$1,109,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

USEK	RIENDLY BUDGET SEC	0-	KIATIONS S	UWIWIARY (AL	L OPERATING	FUNDS)	ll .	11	11	-		1		1	
		Budgeted Positions			Total Modified	Total	General	Public&Private	Open Space	Sewer					
FCOA		Full-Time Part-Time		\$ Difference	Annropriation		Budget	Offsets	Budget	Utility	Utility	Utility	Utility	Utility	Utility
			Current v.	Current v. Prior	for Service Type										ì
			Prior Year	Year	(Prior Year)	(Current Year)									ì
					(' ' ' ' ' '	`									
20	General Government	4.00 8.00	#DIV/0!	\$872,601.00		\$872,601.00	\$817,252.00			\$55,349.00					
21	Land-Use Administration	3.10 3.00	#DIV/0!	\$26,100.00		\$26,100.00	\$26,100.00								
22	Uniform Construction Code	0.30 1.00		\$183,400.00		\$183,400.00	\$183,400.00								
23	Insurance		#DIV/0!	\$2,053,308.50		\$2,053,308.50	\$1,919,276.00			\$134,032.50					
25	Public Safety	18.00 7.00		\$2,215,380.00		\$2,215,380.00	\$2,215,380.00								
26	Public Works	10.00 1.00	#DIV/0!	\$1,333,606.34		\$1,333,606.34	\$1,102,406.00			\$231,200.34					
27	Health and Human Services	0.10	#DIV/0!	\$7,620.00		\$7,620.00	\$7,620.00								
28	Parks and Recreation	1.00	#DIV/0!	\$227,777.00		\$227,777.00	\$50,037.00		\$177,740.00						
29	Education (including Library)	2.00	#DIV/0!	\$38,580.00		\$38,580.00	\$38,580.00								
30	Unclassified		#DIV/0!	\$139,081.13		\$139,081.13	\$82,199.93		\$56,881.20						
31	Utilities and Bulk Purchases		#DIV/0!	\$440,940.16		\$440,940.16	\$376,595.00			\$64,345.16					
32	Landfill / Solid Waste Disposa	1	#DIV/0!	\$221,900.00		\$221,900.00	\$221,900.00								
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		#DIV/0!	\$943,533.27		\$943,533.27	\$914,455.27			\$29,078.00					
37	Judgements		#DIV/0!	\$0.00		\$0.00									
42	Shared Services		#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00 2.00	#DIV/0!	\$186,403.00		\$186,403.00	\$186,403.00								
44	Capital		#DIV/0!	\$810,000.00		\$810,000.00	\$810,000.00								
45	Debt		#DIV/0!	\$1,532,540.80		\$1,532,540.80	\$922,000.00		\$15,545.80	\$594,995.00					
46	Deferred Charges		#DIV/0!	\$0.00		\$0.00			·	·					
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		#DIV/0!	\$1,006,464.33		\$1,006,464.33	\$1,006,464.33								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	Total	37.50 25.00	#DIV/0!	\$12,239,235.53	\$0.00	\$12,239,235.53	\$10.880.068.53	\$0.00	\$250,167.00	\$1,109,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		/ - 20100			72.00	Cheet HED 2	0,000,000,000	\$3.00		4-,,-,	\$3.00	\$3.00	Ţ 3.00	Ţ 2.00	Ţ0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Non-recm.	Funne 1. decions	Str. Str.	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

Property Tax Assessi	nents - Taxable Prop	erties (October 1, 2019 Value	<u>e)</u>	Property Tax Assess	Property Tax Assessments - Exempt Properties (October 1, 2019 Value)					
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total			
1 Vacant Land	282	\$12,068,400.00	1.93%	15A Public Schools	1	\$9,735,300.00	22.12%			
2 Residential	1,976	\$364,138,400.00	58.22%	15B Other Schools			0.00%			
3A/3B Farm	10	\$280,400.00	0.04%	15C Public Property	79	\$17,820,400.00	40.48%			
4A Commercial	354	\$185,913,200.00	29.73%	15D Church and Charities	19	\$12,059,900.00	27.40%			
4B Industrial	57	\$54,560,800.00	8.72%	15E Cemeteries & Graveyards	2	\$236,200.00	0.54%			
4C Apartments	3	\$6,848,200.00	1.09%	15F Other Exempt	19	\$4,166,200.00	9.46%			
5A/5B Railroad			0.00%		-					
6A/6B Business Personal Property	1	\$1,608,266.00	0.26%	- []						
Total	2,683	\$625,417,666.00	100.00%	Total	120	\$44,018,000.00	100.00%			
	•									
Average Ratio (%), Assessed to True	Value	94.95%								
Equalized Valuation, Taxable Properti	ies	\$658,681,059.51		Percentage of Exempt vs.						
<u> </u>				Non-Exempt Properties	7.04%					
Total # of property tax appeals fil	led in 2019	County Tax Board	9.00							
		State Tax Court	3.00							
Number of 2019 County Tax Board de	ecisions appealed to Ta	ax Court	0.00							
Number of pending property tax appear	als in State Tax Court		0.00							
Amount paid out by municipality for t	ax appeals in 2019		\$0.00							
										

	Prior Budget Year's Paym	ents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2019 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									Eong Term	Tax Exemptions									
Prior Bud	get Year's Payments in	Lieu of Tax (PILOT	YT) - Long Term Tax Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					ax Exemptions	Prior Budget Yea	r's Payments in Lie	u of Tax (PILOT) - Long Term Ta	x Exemptions	Prior Budget	Year's Payments in Li	ieu of Tax (PILOT) - Long Term Tax F	xemptions	
Project Name		wn y) PILOT Billing		Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		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
Taunton Run	Aff. Housing	\$17,021.34	\$5,748,600.00	\$217,699.00															
	Ĭ																		
						+	-	+											
Total Long Term Exer	nptions - Column Total	17,021.34	5,748,600.00	217,699.00	Total Long Term Exemptio	ns - Column Tota	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempt	ons - Column Tota	\$0.00	\$0.00	\$0.00
Mark "X" if Grand	Total							·							Total Long Term Exemp	tions - GRAND TOTA	\$17,021.34	\$5,748,600.00	\$217,699.00

Sheet UFB-6 Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit		# 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	5.00	154,907.28	\$87,000.00	\$2,000.00	\$6,525.00	\$37,127.16	\$22,255.12
Supervisory Staff (Department Heads & Managers)	4.00	9.00	791,910.92	\$541,291.51	\$2,000.00	\$70,809.90	\$111,044.14	\$66,765.37
Police Officers (Including Superior Officers)	18.00	3.00	2,917,902.87	\$1,759,519.62	\$190,707.36	\$440,347.37	\$433,857.00	\$93,471.52
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	9.00	0.00	967,558.21	\$539,485.03	\$31,643.96	\$49,014.00	\$307,356.00	\$40,059.22
All Other Non-Union Employees not listed above	7.00	7.00	561,940.58	\$352,907.75	\$15,100.00	\$76,244.00	\$55,374.48	\$62,314.35
Totals	38.00	24.00	5,394,219.86	\$3,280,203.91	\$241,451.32	\$642,940.27	\$944,758.78	\$284,865.58

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

No

Note - <u>Base Pay</u> 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				
	Current Year # of	Annual Cost	T . 10	Prior Year # of	Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	5.00	\$11,009.37	\$55,046.85	4.00	\$11,236.00	\$44,944.00
Parent & Child	3.00	\$19,347.84	\$58,043.52	3.00	\$23,956.94	\$71,870.82
Employee & Spouse (or Partner)	4.00	\$22,352.40	\$89,409.60	5.00	\$23,956.94	\$119,784.70
Family	22.00	\$28,524.56	\$627,540.32	24.00	\$32,856.16	\$788,547.84
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	34.00		\$830,040.29	36.00		\$1,025,147.36
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00	1	\$11,327.52	\$11,327.52
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	2	\$27,285.48	\$54,570.96	1	\$32,856.16	\$32,856.16
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$54,570.96	2.00		\$44,183.68
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$9,779.76	\$78,238.08	9	\$11,327.52	\$101,947.68
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	15	\$22,352.40	\$335,286.00	14	\$23,956.94	\$335,397.16
Family	5	\$28,524.56	\$142,622.80	5	\$32,856.16	\$164,280.80
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	28.00		\$556,146.88	28.00		\$601,625.64
GRAND TOTAL	64.00		\$1,440,758.13	66.00		\$1,670,956.68

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

Yes Yes

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

Cross Days of Approved								
Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement			
Berlin Township Police Association	537.00	\$286,307.89	X	O I dilliano	7 (9) 00 (1)			
Soliii Township Tollog / Isosolialion	007.00	Ψ200,001.00						
Tot	als 537.00	\$286,307.89						
100	007.00	Ψ200,301.09						
Total Funds Reserve	ed as of end of 2019	\$150,807.10						
Total Funds A	ppropriated in 2020	\$50,000.00						

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

	Gross		Net	,	Current Year	2021	2022	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
				_				
Local School Debt	\$3,190,000.00	\$3,190,000.00	\$0.00	Utility Fund - Principal	\$460,000.00			
Regional School Debt			\$0.00	Utility Fund - Interest	\$134,995.00			
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Sewer	\$4,345,000.00	\$4,345,000.00		Bonds - Principal	\$520,000.00			
0				Bonds - Interest	\$402,000.00			
0								
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	_		T		
0			\$0.00	Total	\$1,516,995.00	\$0.00	\$0.00	\$0.00
Municipal Purposes				_				
Debt Authorized			\$0.00	Total Principal	\$980,000.00	\$0.00	\$0.00	\$0.00
Notes Outstanding			\$0.00	Total Interest	\$536,995.00	\$0.00	\$0.00	\$0.00
Bonds Outstanding	\$11,188,619.51	\$87,484.59	\$11,101,134.92	% of Total Current Year Budget	12.39%			
Loans and Other Debt			\$0.00					
				Description		Debt Not Lis	sted Above	
Total (Current Year)	\$18,723,619.51	\$7,622,484.59	\$11,101,134.92	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	5,357			Total Other				
_								
Per Capita Gross Debt	\$3,495.17			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$2,072.27			Rating	A1	AA-Stable		
_				Year of Last Rating	2018	2016		
3 Yr. Average Property Valuation		\$611,729,409.67						
	_			Mark "X" if Municipality has n	o bond rating			
Net Debt as % of 3 Year Avg Property	y Valuation	1.81%			8			

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Borough of Somerdale	Professional Engineering		1/1/2011	12/31/2020	
Receiving	Berlin Intercommunity Ambulance Association with Berlin Borough	24 Hour Ambulance Service		12/18/1989	no end	\$20,000 in 2019
Providing	Clemont, Berlin Borough, Pine Hill Borough	DPW Personnel & Equipment	Mutual aid	10/27/2014	continuing	Exact savings unable t
Receiving	Waterford Township	DPW Personnel & Equipment	Mutual aid	10/27/2014	continuing	
Receiving	Camden County	9-1-1 Service		continuing		Est. \$500,000/year
Providing	Borough of Berlin	Police	Mutual Aid			
Receiving	Waterford Township	Police	Mutual Aid			
Providing	Berlin Township Board of Ed Berlin Township Fire District	Gasoline			continuing	\$5,000 for 2019
providing	Winslow Township	Animal Control Services	Mutual aid		continuing	

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

Berlin Township Fire District #1

USER FRIENDLY BUDGET SECTION - Notes

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