



Municipality:	Berlin	State:	NJ	Zip:	08091
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.237	\$7,871,671.90	32.78%	\$1,423.94	Municipal Purpose Tax	ACTUAL	\$7,897,226.55
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$254,462.00	1.06%	\$46.04	Municipal Open Space	ACTUAL	\$255,279.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.115	\$730,800.00	3.04%	\$132.38	Fire Districts (total levies)	ESTIMATED	\$745,416.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.479	\$9,405,164.00	39.17%	\$1,702.51	Local School District	ESTIMATED	\$9,593,267.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.829	\$5,270,986.86	21.95%	\$954.28	County Purposes	ESTIMATED	\$5,376,407.00
County Library	0.054	\$341,445.40	1.42%	\$62.16	County Library	ESTIMATED	\$348,274.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$136,153.65	0.57%	\$24.17	County Open Space	ESTIMATED	\$138,877.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2021	\$638,198,835.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment			\$115,112.00		Budget Appropriations, before Reserve for Uncollected Taxes		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy		
<u>Comparison - Municipal Purposes Tax Rate</u>					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		
					<u>Tax Collections - ACTUAL as of Prior Year</u>		
					Total Tax Revenue, Collections CY 2021		
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		
					Delinquent Taxes - December 31, 2021		

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	15.92%	\$176,875.00	\$1,111,160.00	\$1,288,035.00	\$1,169,000.00			\$119,035.00				
08	Local Revenue	-14.23%	(\$220,447.42)	\$1,549,447.42	\$1,329,000.00	\$294,000.00			\$1,035,000.00				
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	-17.41%	(\$28,456.00)	\$163,456.00	\$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	-89.58%	(\$801,256.47)	\$894,417.45	\$93,160.98	\$93,160.98							
08	Other Special Items	#DIV/0!	\$595,712.31		\$595,712.31	\$595,712.31							
15	Receipts from Delinquent Taxes	-30.90%	(\$134,159.79)	\$434,159.79	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-8.37%	(\$721,312.80)	\$8,618,539.35	\$7,897,226.55	\$7,897,226.55							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.11%	(\$292.01)	\$255,571.01	\$255,279.00		\$255,279.00						
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								
	Total	-7.92%	(\$1,133,337.18)	\$14,314,598.02	\$13,181,260.84	\$11,771,946.84	\$255,279.00	\$0.00	\$1,154,035.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	7.00	6.00	6.30%	\$50,695.00	\$804,820.00	\$855,515.00	\$805,515.00	\$50,000.00							
21	Land-Use Administration	3.10	3.00	-2.53%	(\$680.00)	\$26,840.00	\$26,160.00	\$26,160.00								
22	Uniform Construction Code	0.80	1.00	-12.23%	(\$21,855.00)	\$178,765.00	\$156,910.00	\$156,910.00								
23	Insurance			4.47%	\$88,000.00	\$1,967,000.00	\$2,055,000.00	\$2,055,000.00								
25	Public Safety	18.00	3.00	1.41%	\$30,469.55	\$2,155,841.71	\$2,186,311.26	\$2,185,085.00	\$1,226.26							
26	Public Works	14.00	1.00	-27.42%	(\$722,259.02)	\$2,633,615.74	\$1,911,356.72	\$1,194,097.00	\$16,534.72	\$179,690.00		\$521,035.00				
27	Health and Human Services	0.10		-13.00%	(\$940.00)	\$7,230.00	\$6,290.00	\$5,890.00	\$400.00							
28	Parks and Recreation		1.00	80.04%	\$71,900.00	\$89,825.00	\$161,725.00	\$86,725.00	\$75,000.00							
29	Education (including Library)		2.00	2.53%	\$1,000.00	\$39,600.00	\$40,600.00	\$40,600.00								
30	Unclassified			-4.79%	(\$6,973.00)	\$145,562.00	\$138,589.00	\$79,000.00		\$59,589.00						
31	Utilities and Bulk Purchases			15.29%	\$107,000.00	\$700,000.00	\$807,000.00	\$807,000.00								
32	Landfill / Solid Waste Disposal			66.67%	\$6,000.00	\$9,000.00	\$15,000.00	\$15,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			2.97%	\$29,569.00	\$996,134.00	\$1,025,703.00	\$992,703.00				\$33,000.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$35,050.00		\$35,050.00	\$35,050.00								
43	Court and Public Defender	2.00	2.00	1.76%	\$2,924.00	\$165,937.00	\$168,861.00	\$168,861.00								
44	Capital			41.26%	\$295,000.00	\$715,000.00	\$1,010,000.00	\$1,010,000.00								
45	Debt			-0.10%	(\$1,620.00)	\$1,608,620.00	\$1,607,000.00	\$991,000.00		\$16,000.00		\$600,000.00				
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			-4.94%	(\$50,578.04)	\$1,024,767.90	\$974,189.86	\$974,189.86								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		45.00	19.00	-0.66%	(\$87,297.51)	\$13,268,558.35	\$13,181,260.84	\$11,628,785.86	\$143,160.98	\$255,279.00	\$0.00	\$1,154,035.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	228	\$11,061,500.00	1.74%	15A	Public Schools	1	\$9,735,300.00	21.61%
2	Residential	2,015	\$376,649,100.00	59.16%	15B	Other Schools			0.00%
3A/3B	Farm	10	\$276,500.00	0.04%	15C	Public Property	76	\$17,857,900.00	39.64%
4A	Commercial	353	\$187,243,500.00	29.41%	15D	Church and Charities	19	\$12,059,900.00	26.77%
4B	Industrial	57	\$54,560,800.00	8.57%	15E	Cemeteries & Graveyards	2	\$236,200.00	0.52%
4C	Apartments	3	\$6,848,200.00	1.08%	15F	Other Exempt	23	\$5,162,900.00	11.46%
5A/5B	Railroad			0.00%					
6A/6B	Business Personal Property			0.00%					
Total		2,666	\$636,639,600.00	100.00%	Total		121	\$45,052,200.00	100.00%
Average Ratio (%), Assessed to True Value		88.68%		Percentage of Exempt vs. Non-Exempt Properties <u>7.08%</u>					
Equalized Valuation, Taxable Properties		\$717,906,630.58							
Total # of property tax appeals filed in 2021		County Tax Board	3.00						
		State Tax Court	0.00						
Number of 2021 County Tax Board decisions appealed to Tax Court			0.00						
Number of pending property tax appeals in State Tax Court			0.00						
Amount paid out by municipality for tax appeals in 2021		\$0.00							
<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>									
		# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 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								
O	Multiple Dwelling Abatement								
Total 5 Yr Exemptions/Abatements		0	0.00	0.00	0.00				

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)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	161,715.60	\$92,460.00		\$7,396.80	\$54,462.00	\$7,396.80
Supervisory Staff (Department Heads & Managers)	6.00	4.00	848,044.32	\$612,173.05		\$97,825.25	\$89,072.18	\$48,973.84
Police Officers (Including Superior Officers)	18.00	3.00	2,623,389.38	\$1,678,350.00	\$234,000.00	\$558,051.38	\$0.00	\$152,988.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	14.00		1,048,349.82	\$772,842.25	\$83,500.00	\$123,500.19	\$0.00	\$68,507.38
All Other Non-Union Employees not listed above	7.00	7.00	370,361.13	\$271,286.60	\$31,500.00	\$43,351.60	\$0.00	\$24,222.93
Totals	45.00	19.00	5,051,860.25	\$3,427,111.90	\$349,000.00	\$830,125.22	\$143,534.18	\$302,088.95

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	7.00	\$11,790.84	\$82,535.88	7.00	\$11,500.34	\$80,502.38
Parent & Child	1.00	\$21,425.04	\$21,425.04	1.00	\$21,021.60	\$21,021.60
Employee & Spouse (or Partner)	3.00	\$23,938.56	\$71,815.68	4.00	\$23,112.42	\$92,449.68
Family	21.00	\$32,205.84	\$676,322.64	21.00	\$31,378.30	\$658,944.30
Employee Cost Sharing Contribution (enter as negative -)			(\$184,057.92)			(\$183,135.92)
Subtotal	32.00		\$668,041.32	33.00		\$669,782.04
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$23,938.56	\$23,938.56			\$0.00
Family	1	\$32,205.84	\$32,205.84	2	\$18,821.28	\$37,642.56
Employee Cost Sharing Contribution (enter as negative -)			(\$1,682.40)			(\$1,777.68)
Subtotal	2.00		\$54,462.00	2.00		\$35,864.88
Retirees - Health Benefits - Annual Cost						
Single Coverage	9	\$5,776.44	\$51,987.96	8	\$5,370.63	\$42,965.04
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	16	\$20,854.68	\$333,674.88	16	\$17,102.22	\$273,635.52
Family	6	\$33,307.92	\$199,847.52	5	\$24,738.14	\$123,690.70
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		\$585,510.36	29.00		\$440,291.26
GRAND TOTAL	65.00		\$1,308,013.68	64.00		\$1,145,938.18

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

YES

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year					2023	2024	All Additional Future
Debt				Budget					Budget	Budget	Years' Budgets
Local School Debt	\$2,235,000.00	\$2,235,000.00	\$0.00	Utility Fund - Principal	\$495,000.00	\$515,000.00	\$535,000.00	\$1,865,000.00			
Regional School Debt			\$0.00	Utility Fund - Interest	\$105,000.00	\$90,118.76	\$72,531.26	\$123,221.91			
				Bond Anticipation Notes - Principal							
				Bond Anticipation Notes - Interest							
Utility Fund Debt				Bonds - Principal	\$630,000.00	\$735,000.00	\$745,000.00	\$7,865,000.00			
Sewer	\$3,410,000.00	\$3,410,000.00	\$0.00	Bonds - Interest	\$361,000.00	\$336,462.50	\$305,437.50	\$1,467,737.53			
			\$0.00	Loans & Other Debt - Principal	\$15,000.00	\$15,013.90	\$15,315.70	\$0.00			
			\$0.00	Loans & Other Debt - Interest	\$1,000.00	\$531.90	\$230.12	\$0.00			
			\$0.00								
				Total	\$1,607,000.00	\$1,692,127.06	\$1,673,514.58	\$11,320,959.44			
Municipal Purposes			\$0.00	Total Principal	\$1,140,000.00	\$1,265,013.90	\$1,295,315.70	\$9,730,000.00			
Debt Authorized (BNI)			\$0.00	Total Interest	\$467,000.00	\$427,113.16	\$378,198.88	\$1,590,959.44			
Notes Outstanding			\$0.00	% of Total Current Year Budget	12.19%						
Bonds Outstanding	\$9,975,000.00		\$9,975,000.00								
Loans and Other Debt	\$45,047.67	\$45,047.67	\$0.00								
Total (Current Year)	\$15,665,047.67	\$5,690,047.67	\$9,975,000.00								
Population (2020 census)	5,357										
Per Capita Gross Debt	\$2,924.22										
Per Capita Net Debt	\$1,862.05										
3 Year Average Property Valuation		\$679,816,260.33									
Net Debt as % of 3 Year Average Property Valuation		1.47%									

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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)
