



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0406_fba_2025.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Phyllis		Magazzu	12/31/2025	MayorMagazzu@BerlinTwp.com

Chief Administrative Officer

Phyllis		Magazzu		MayorMagazzu@BerlinTwp.com
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Chief Financial Officer

			Cert. Number	
Alexander	P.	Davidson	N-1751	CFO@Berlintwp.com

Municipal Clerk

Catherine		Underwood	C-1554	MunicipalClerk@BerlinTwp.com
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Registered Municipal Accountant

Daniel	M	DiGangi	CR-00526	Ddigangi@Bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Epifanio	12/31/2027	FJE1984@Aol.com
Francis		McHenry	12/31/2025	Famch@Comcast.net
Mark		Reid	12/31/2027	CreidPraise3@hotmail.com
Michael		Lydic	12/31/2025	mjlydic@gmail.com

Government Type:	<input type="text" value="Small Municipality (Faulkner)"/>
Election Type:	<input type="text" value="Partisan"/>

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2024 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2025 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.275	\$8,228,970.00	31.74%	\$2,400.68	Municipal Purpose Tax	ACTUAL	\$8,342,975.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$258,132.00	1.00%	\$75.32	Municipal Open Space	ACTUAL	\$259,062.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.136	\$876,242.00	3.38%	\$256.07	Fire Districts (total levies)	ESTIMATED	\$893,767.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.658	\$10,701,340.00	41.28%	\$3,121.82	Local School District	ESTIMATED	\$10,915,367.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.828	\$5,342,368.48	20.61%	\$1,559.03	County Purposes	ESTIMATED	\$5,449,215.93
County Library	0.053	\$340,142.92	1.31%	\$99.79	County Library	ESTIMATED	\$346,945.78
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.028	\$177,817.93	0.69%	\$52.72	County Open Space	ESTIMATED	\$181,374.29
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	4.018	\$25,925,013.33	100.00%	\$7,565.43	Total ESTIMATED amount to be raised by taxes		\$26,388,707.00
Total Taxable Valuation as of October 1, 2024 <u>\$647,655,664.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>4,665,925.00</u>		
Current Year (2025) Average Residential Assessment <u>\$188,861.58</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>11,952,891.73</u>		
Prior Year (2024) Average Residential Assessment <u>\$188,288.37</u>					Total Non-Municipal Tax Levy <u>\$18,045,732.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$25,332,698.73</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$1,056,008.27</u>		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes <u>\$26,388,707.00</u>		
1.275	1.288	1.03%			% of Tax Collections used to Calculate RUT <u>95.99%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$8,228,970.00	\$8,342,975.00	1.39%	\$114,005.00		Total Tax Revenue, Collections CY 2024 <u>25,361,576.48</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2024 <u>25,998,795.51</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2024 <u>97.55%</u>		
\$2,400.68	\$2,432.88	1.34%	\$32.20		Delinquent Taxes - December 31, 2024 <u>\$861,634.80</u>		

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	28.04%	\$484,265.00	\$1,727,085.00	\$2,211,350.00	\$2,009,500.00			\$201,850.00				
08	Local Revenue	-16.57%	(\$271,191.12)	\$1,636,191.12	\$1,365,000.00	\$305,000.00			\$1,060,000.00				
09	State Aid (without offsetting appropriation)	-9.34%	(\$134,329.28)	\$1,437,533.28	\$1,303,204.00	\$1,303,204.00							
08	Uniform Construction Code Fees	-35.74%	(\$97,352.00)	\$272,352.00	\$175,000.00	\$175,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	45.84%	\$36,755.00	\$80,185.00	\$116,940.00	\$116,940.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-7.44%	(\$36,667.02)	\$492,949.75	\$456,282.73	\$456,282.73							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-34.77%	(\$159,903.52)	\$459,901.79	\$299,998.27	\$299,998.27							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.92%	(\$340,608.14)	\$8,683,583.14	\$8,342,975.00	\$8,342,975.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.08%	\$215.15	\$258,846.85	\$259,062.00		\$259,062.00						
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	-3.45%	(\$518,815.93)	\$15,048,627.93	\$14,529,812.00	\$13,008,900.00	\$259,062.00	\$0.00	\$1,261,850.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	General Government	6.00	6.00	3.98%	\$34,260.00	\$861,780.00	\$896,040.00									
21	Land-Use Administration			-1.56%	(\$450.00)	\$28,810.00	\$28,360.00									
22	Uniform Construction Code	1.00	4.00	-7.97%	(\$14,590.00)	\$183,000.00	\$168,410.00									
23	Insurance			16.66%	\$367,000.00	\$2,203,000.00	\$2,570,000.00									
25	Public Safety	18.00	6.00	4.26%	\$105,820.00	\$2,483,055.00	\$2,588,875.00									
26	Public Works	13.00	1.00	8.12%	\$185,865.00	\$2,288,972.00	\$2,474,837.00				\$1,261,850.00					
27	Health and Human Services			8.35%	\$510.00	\$6,110.00	\$6,620.00									
28	Parks and Recreation		1.00	0.29%	\$930.00	\$319,007.00	\$319,937.00		\$259,062.00							
29	Education (including Library)		1.00	0.00%	\$0.00	\$32,600.00	\$32,600.00									
30	Unclassified			-20.46%	(\$136,667.02)	\$667,951.75	\$531,284.73	\$25,002.00	\$506,282.73							
31	Utilities and Bulk Purchases			9.64%	\$52,500.00	\$544,500.00	\$597,000.00									
32	Landfill / Solid Waste Disposal			7.35%	\$25,000.00	\$340,000.00	\$365,000.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			7.55%	\$77,969.00	\$1,033,081.00	\$1,111,050.00									
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			5.37%	\$13,725.00	\$255,715.00	\$269,440.00									
43	Court and Public Defender	2.00	2.00	1.94%	\$3,360.00	\$172,990.00	\$176,350.00									
44	Capital			-39.22%	(\$200,000.00)	\$510,000.00	\$310,000.00									
45	Debt			-2.19%	(\$23,000.00)	\$1,051,000.00	\$1,028,000.00									
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			2.03%	\$21,008.02	\$1,035,000.25	\$1,056,008.27									
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	40.00	21.00	3.66%	\$513,240.00	\$14,016,572.00	\$14,529,812.00	\$12,502,617.27	\$506,282.73	\$259,062.00	\$0.00	\$1,261,850.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-4

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)				
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1 Vacant Land	238	\$10,039,000.00	1.55%	15A Public Schools	1	\$9,735,300.00	21.03%	
2 Residential	2,017	\$380,933,800.00	58.82%	15B Other Schools	0		0.00%	
3A/3B Farm	10	\$79,500.00	0.01%	15C Public Property	56	\$17,444,300.00	37.69%	
4A Commercial	357	\$194,749,100.00	30.07%	15D Church and Charities	17	\$6,339,000.00	13.70%	
4B Industrial	57	\$55,006,000.00	8.49%	15E Cemeteries & Graveyards	2	\$236,200.00	0.51%	
4C Apartments	3	\$6,848,200.00	1.06%	15F Other Exempt	32	\$12,528,400.00	27.07%	
5A/5B Railroad			0.00%					
6A/6B Business Personal Property			0.00%					
Total	2,682	\$647,655,600.00	100.00%	Total	108	\$46,283,200.00	100.00%	
Average Ratio (%), Assessed to True Value		72.55%		Percentage of Exempt vs. Non-Exempt Properties				7.15%
Equalized Valuation, Taxable Properties		\$892,702,412.13						
Total # of property tax appeals filed in 2024		County Tax Board	6.00					
		State Tax Court	0.00					
Number of 2024 County Tax Board decisions appealed to Tax Court		1.00						
Number of pending property tax appeals in State Tax Court		1.00						
Amount paid out by municipality for tax appeals in 2024		\$0.00						

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 2024 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
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	1.00	4.00	132,118.56	\$114,240.00		\$9,139.20		\$8,739.36
Supervisory Staff (Department Heads & Managers)	5.00		585,807.61	\$376,162.00		\$64,361.32	\$116,507.90	\$28,776.39
Police Officers (Including Superior Officers)	18.00	6.00	3,525,638.38	\$2,034,020.00	\$164,000.00	\$752,587.40	\$419,428.45	\$155,602.53
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00		1,614,620.80	\$1,066,290.00	\$28,000.00	\$182,442.22	\$256,317.39	\$81,571.19
All Other Non-Union Employees not listed above	5.00	11.00	504,057.95	\$306,228.00	\$5,500.00	\$52,395.61	\$116,507.90	\$23,426.44
Totals	40.00	21.00	6,362,243.30	\$3,896,940.00	\$197,500.00	\$1,060,925.75	\$908,761.64	\$298,115.91

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	9.00	\$16,661.65	\$149,954.85	8.00	\$14,193.03	\$113,544.24
Parent & Child	2.00	\$32,463.84	\$64,927.68	2.00	\$26,946.30	\$53,892.60
Employee & Spouse (or Partner)	3.00	\$36,272.40	\$108,817.20	3.00	\$31,110.24	\$93,330.72
Family	16.00	\$49,671.09	\$794,737.44	18.00	\$42,212.13	\$759,818.34
Employee Cost Sharing Contribution (enter as negative -)			(\$209,675.53)			(\$223,991.67)
Subtotal	30.00		\$908,761.64	31.00		\$796,594.23
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	8	\$7,730.87	\$61,846.96	7	\$6,994.22	\$48,959.54
Parent & Child	1	\$30,295.80	\$30,295.80			\$0.00
Employee & Spouse (or Partner)	20	\$31,661.63	\$633,232.60	20	\$24,418.21	\$488,364.20
Family	7	\$49,033.63	\$343,235.41	7	\$39,841.17	\$278,888.19
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	36.00		\$1,068,610.77	34.00		\$816,211.93
GRAND TOTAL	66.00		\$1,977,372.41	65.00		\$1,612,806.16

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**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
	** Hours **		** Hours **		** Hours **		** Hours **		** Hours **				
Berlin Township Police Association	7,653.25	\$373,032.12	430.50	\$16,390.02							X		
Public Works Association	2,600.40	\$74,776.76	177.00	\$4,937.56			34.00	\$943.04			X		
DPW Dept. Head	596.50	\$22,834.02	79.00	\$3,024.12			26.00	\$995.28				X	
Engineering Tech	76.50	\$1,574.37	32.00	\$658.56				\$0.00				X	
Tax Clerk	0.15	\$2.88	17.52	\$336.91			0.65	\$12.50				X	
Tax Collector	127.25	\$4,990.75	24.00	\$941.28				\$0.00				X	
Police Matron	101.00	\$2,213.92	28.00	\$613.76				\$0.00				X	
Court Admin	1,477.00	\$60,749.01	104.00	\$4,277.52				\$0.00				X	
Buildings Custodian	282.25	\$7,600.99	40.00	\$1,077.20				\$0.00				X	
Land Use Secretary	281.00	\$9,132.50	35.00	\$1,137.50				\$0.00				X	
Court Clerk	95.13	\$1,783.69	28.43	\$533.06			0.25	\$4.69				X	
Finance Clerk	32.50	\$687.38		\$0.00				\$0.00				X	
Dep. Clerk	1,344.05	\$31,437.33	35.00	\$818.65			1.00	\$23.39				X	
Municipal Clerk	759.00	\$32,500.38	35.00	\$1,498.70				\$0.00				X	
*** Presented in accordance with GASB 101. Many of the balances presented above are not compensable at time of retirement pursuant to Township Ordinance and approved labor agreement. ***													
TOTALS (THIS PAGE ONLY)	15,425.98	\$623,316.09	1,065.45	\$36,244.84	-	\$0.00	61.90	\$1,978.90	-	\$0.00			

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

	Gross	Deductions	Net	Current Year	2026	2027	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$1,565,000.00	\$1,565,000.00	\$0.00	Utility Fund - Principal	\$555,000.00	\$400,000.00	\$415,000.00	\$495,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$50,000.00	\$35,956.26	\$22,943.76	\$11,553.13
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal				
Sewer	\$1,865,000.00	\$1,865,000.00	\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal	\$755,000.00	\$765,000.00	\$775,000.00	\$5,570,000.00
			\$0.00	Bonds - Interest	\$273,000.00	\$238,287.50	\$204,112.50	\$753,275.03
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00					
				Total	\$1,633,000.00	\$1,439,243.76	\$1,417,056.26	\$6,829,828.16
<u>Municipal Purposes</u>								
Debt Authorized (BNI)			\$0.00	Total Principal	\$1,310,000.00	\$1,165,000.00	\$1,190,000.00	\$6,065,000.00
Notes Outstanding			\$0.00	Total Interest	\$323,000.00	\$274,243.76	\$227,056.26	\$764,828.16
Bonds Outstanding	\$7,865,000.00		\$7,865,000.00	% of Total Current Year Budget	11.24%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$11,295,000.00	\$3,430,000.00	\$7,865,000.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	5,867			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$1,925.17			Rating	A1	AA - Stable		
Per Capita Net Debt	\$1,340.55			Year of Last Rating	2018	2016		
3 Year Average Property Valuation		\$890,077,247.67						
Net Debt as % of 3 Year Average Property Valuation		0.88%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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