



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0406\_fba\_2026.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Phyllis		Magazzu	12/31/2029	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	<a href="mailto:CFO@Berlintwp.com">CFO@Berlintwp.com</a>

**Municipal Clerk**

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

Daniel	M.	DiGangi	CR-00526	Ddigangi@pkfod.com
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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	12/31/2028	Famch@Comcast.net
Mark		Reid	12/31/2027	CreidPraise3@hotmail.com
Kimberly		Reed	12/31/2028	KimberlyReedBT25@gmail.com

<b>Government Type:</b>	<input type="text" value="Small Municipality (Faulkner)"/>
<b>Election Type:</b>	<input type="text" value="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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	162.36%	\$3,590,350.00	\$2,211,350.00	\$5,801,700.00	\$5,000,000.00			\$801,700.00				
08	Local Revenue	4.28%	\$71,013.80	\$1,658,236.20	\$1,729,250.00	\$669,250.00			\$1,060,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.24	\$1,303,203.76	\$1,303,204.00	\$1,303,204.00							
08	Uniform Construction Code Fees	-7.97%	(\$15,164.00)	\$190,164.00	\$175,000.00	\$175,000.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	-31.62%	(\$54,085.00)	\$171,025.00	\$116,940.00	\$116,940.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-88.30%	(\$549,009.40)	\$621,745.00	\$72,735.60	\$72,735.60							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-48.42%	(\$328,527.99)	\$678,528.39	\$350,000.40	\$350,000.40							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	-1.91%	(\$164,628.88)	\$8,629,549.88	\$8,464,921.00	\$8,464,921.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.19%	\$493.36	\$259,779.64	\$260,273.00		\$260,273.00						
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								
	<b>Total</b>	<b>16.22%</b>	<b>\$2,550,442.13</b>	<b>\$15,723,581.87</b>	<b>\$18,274,024.00</b>	<b>\$16,152,051.00</b>	<b>\$260,273.00</b>	<b>\$0.00</b>	<b>\$1,861,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	7.00	6.33%	\$58,210.00	\$919,040.00	\$977,250.00									
21	Land-Use Administration			12.13%	\$3,440.00	\$28,360.00	\$31,800.00									
22	Uniform Construction Code	1.00	4.00	-23.58%	(\$39,710.00)	\$168,410.00	\$128,700.00									
23	Insurance			36.27%	\$881,000.00	\$2,429,000.00	\$3,310,000.00									
25	Public Safety	20.00	5.00	4.54%	\$117,430.00	\$2,588,875.00	\$2,706,305.00									
26	Public Works	13.00	1.00	1.24%	\$24,960.00	\$2,008,617.00	\$2,033,577.00		\$172,100.00		\$641,200.00					
27	Health and Human Services			17.82%	\$1,180.00	\$6,620.00	\$7,800.00									
28	Parks and Recreation		1.00	-8.79%	(\$5,350.00)	\$60,875.00	\$55,525.00									
29	Education (including Library)		1.00	-18.71%	(\$6,100.00)	\$32,600.00	\$26,500.00									
30	Unclassified			-73.39%	(\$650,618.40)	\$886,529.00	\$235,910.60		\$122,735.60	\$88,173.00						
31	Utilities and Bulk Purchases			13.57%	\$81,000.00	\$597,000.00	\$678,000.00									
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$365,000.00	\$365,000.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			-4.17%	(\$47,578.00)	\$1,141,550.00	\$1,093,972.00				\$30,500.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-40.32%	(\$115,900.00)	\$287,440.00	\$171,540.00									
43	Court and Public Defender	2.00	2.00	-2.95%	(\$5,206.00)	\$176,350.00	\$171,144.00									
44	Capital			1032.26%	\$3,200,000.00	\$310,000.00	\$3,510,000.00				\$500,000.00					
45	Debt			-11.51%	(\$188,000.00)	\$1,633,000.00	\$1,445,000.00				\$440,000.00					
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			1.89%	\$19,992.13	\$1,056,008.27	\$1,076,000.40									
55	Surplus General Budget			#DIV/0!	\$250,000.00	\$250,000.00	\$250,000.00				\$250,000.00					
	<b>Total</b>	<b>42.00</b>	<b>21.00</b>	<b>24.35%</b>	<b>\$3,578,749.73</b>	<b>\$14,695,274.27</b>	<b>\$18,274,024.00</b>	<b>\$16,029,315.40</b>	<b>\$122,735.60</b>	<b>\$260,273.00</b>	<b>\$0.00</b>	<b>\$1,861,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2025 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2025 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	237	\$10,007,600.00	1.54%	15A Public Schools	1	\$9,735,300.00	20.87%
2 Residential	2,020	\$382,581,400.00	58.80%	15B Other Schools			0.00%
3A/3B Farm	10	\$80,600.00	0.01%	15C Public Property	55	\$17,424,900.00	37.35%
4A Commercial	354	\$194,072,100.00	29.83%	15D Church and Charities	17	\$6,339,000.00	13.59%
4B Industrial	59	\$57,093,800.00	8.77%	15E Cemeteries & Graveyards	2	\$236,200.00	0.51%
4C Apartments	3	\$6,848,200.00	1.05%	15F Other Exempt	35	\$12,920,100.00	27.69%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>2,683</b>	<b>\$650,683,700.00</b>	<b>100.00%</b>	<b>Total</b>	<b>110</b>	<b>\$46,655,500.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value		64.59%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$1,007,406,254.84		7.17%			
Total # of property tax appeals filed in 2025		County Tax Board	7.00				
		State Tax Court					
Number of 2025 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 2025		\$0.00					

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2025 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





**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	191,084.30	\$162,200.00	\$3,500.00	\$12,976.00		\$12,408.30
Supervisory Staff (Department Heads & Managers)	5.00		601,292.45	\$379,200.00		\$64,881.12	\$128,202.53	\$29,008.80
Police Officers (Including Superior Officers)	20.00	5.00	3,753,442.28	\$2,075,100.00	\$239,000.00	\$767,787.00	\$512,810.13	\$158,745.15
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	11.00		1,350,535.45	\$681,300.00	\$218,500.00	\$116,570.43	\$282,045.57	\$52,119.45
All Other Non-Union Employees not listed above	5.00	12.00	738,359.57	\$455,400.00	\$42,000.00	\$77,918.94	\$128,202.53	\$34,838.10
<b>Totals</b>	<b>42.00</b>	<b>21.00</b>	<b>6,634,714.06</b>	<b>\$3,753,200.00</b>	<b>\$503,000.00</b>	<b>\$1,040,133.49</b>	<b>\$1,051,260.77</b>	<b>\$287,119.80</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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	10.00	\$23,571.22	\$235,712.20	9.00	\$16,661.65	\$149,954.85
Parent & Child	2.00	\$44,010.00	\$88,020.00	2.00	\$32,463.84	\$64,927.68
Employee & Spouse (or Partner)	2.00	\$49,173.12	\$98,346.24	3.00	\$36,272.40	\$108,817.20
Family	13.00	\$67,629.41	\$879,182.33	16.00	\$49,671.09	\$794,737.44
Employee Cost Sharing Contribution (enter as negative - )			(\$250,000.00)			(\$209,675.53)
<b>Subtotal</b>	<b>27.00</b>		<b>\$1,051,260.77</b>	<b>30.00</b>		<b>\$908,761.64</b>
<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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	8	\$10,400.78	\$83,206.24	8	\$7,730.87	\$61,846.96
Parent & Child	1	\$40,986.36	\$40,986.36	1	\$30,295.80	\$30,295.80
Employee & Spouse (or Partner)	21	\$39,398.08	\$827,359.68	20	\$31,661.63	\$633,232.60
Family	10	\$66,669.23	\$666,692.30	7	\$49,033.63	\$343,235.41
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			
<b>Subtotal</b>	<b>40.00</b>		<b>\$1,618,244.58</b>	<b>36.00</b>		<b>\$1,068,610.77</b>
<b>GRAND TOTAL</b>	<b>67.00</b>		<b>\$2,669,505.35</b>	<b>66.00</b>		<b>\$1,977,372.41</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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**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	4,624.50	\$221,793.09	367.75	\$3,764.63	829.76	\$37,583.72					X				
Berlin Township Lieutenant Association	1,274.50	\$77,493.28									X				
Berlin Township Captian & Chief Association	668.00	\$40,616.33									X				
Public Works Association	69.00	\$2,021.96	89.25	\$2,657.45			19.00	\$561.50			X				
DPW Dept. Head	51.00	\$2,001.24	40.00	\$1,569.60			4.00	\$156.96				X			
Engineering Tech	7.25	\$230.04	24.00	\$761.52								X			
Tax Clerk	28.73	\$566.27	24.90	\$490.78			1.25	\$24.64				X			
Tax Collector	174.75	\$7,024.95	26.00	\$1,045.20								X			
Police Matron	131.00	\$2,943.57	39.00	\$876.33								X			
Court Admin	1,279.00	\$53,922.64	60.00	\$2,529.60								X			
Buildings Custodian	327.00	\$9,025.20	76.25	\$2,104.50								X			
Land Use Secretary	352.00	\$11,728.64	35.00	\$1,166.20								X			
Court Clerk	48.43	\$930.82		\$0.00			0.25	\$4.81				X			
Finance Clerk	5.50	\$119.24	11.00	\$238.48								X			
Municipal Clerk	810.00	\$35,550.90	65.00	\$2,852.85								X			
*** Presented in accordance with GASB 101. Many of the balances presented above are not compensable at time of retirement or seperation pursuant to Township Ordinance and approved labor agreement. ***															
<b>TOTALS (THIS PAGE ONLY)</b>	9,850.66	\$465,968.18	858.15	\$20,057.14	829.76	\$37,583.72	24.50	\$747.90	-	\$0.00					

















**USER FRIENDLY BUDGET SECTION - Notes**

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