



## State of New Jersey Local Government Services

Year: **2025** Municipal User Friendly Budget

MUNICIPALITY: 0405 Berlin Borough - County of Camden

Adopted

Municode: 0405

Filename: 0405\_fba\_2025.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

Cert. Number

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@bowmanpcpa
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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	12/31/2027	councilwomancummings@berlinnj.org
Keith		Hohring	12/31/2026	councilmanhohring@berlinnj.org
Carl		Mascarenhas	12/31/2025	councilmanmascarenhas@berlinnj.org
Jacob		Miller	12/31/2027	councilmanjmiller@berlinnj.org
Millard		Wilkinson	12/31/2025	councilmanwilkinson@berlinnj.org

Government Type:

Borough

Election Type:

Partisan

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.808	\$6,503,229.63	23.69%	\$930.10	Municipal Purpose Tax		\$6,607,238.15
Municipal Library	0.041	\$331,437.29	1.21%	\$47.20	Municipal Library		\$368,986.27
Municipal Open Space	0.015	\$120,730.59	0.44%	\$17.27	Municipal Open Space		\$121,160.85
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.106	\$8,905,844.00	32.44%	\$1,273.14	Local School District		\$9,083,960.88
Regional School District	0.656	\$5,279,193.00	19.23%	\$755.13	Regional School District		\$5,384,776.86
County Purposes	0.759	\$6,110,035.01	22.26%	\$873.70	County Purposes		\$6,232,235.71
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.026	\$203,247.48	0.74%	\$29.93	County Open Space		\$207,312.43
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2024 Budget)</b>	<b>3.411</b>	<b>\$27,453,717.00</b>	<b>100.00%</b>	<b>\$3,926.47</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$28,005,671.15</b>
Total Taxable Valuation as of October 1, 2024 <u>\$804,870,579.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$115,112.00</u>					Revenue Anticipated, Excluding Tax Levy		<u>3,622,957.37</u>
					Budget Appropriations, before Reserve for Uncollected Taxes		<u>10,179,096.71</u>
					Total Non-Municipal Tax Levy		<u>\$21,029,446.73</u>
					Amount to be Raised by Taxes - Before RUT		<u>\$27,585,586.07</u>
					Reserve for Uncollected Taxes (RUT)		<u>\$420,085.07</u>
					<b>Total Amount to be Raised by Taxes</b>		<b>\$28,005,671.14</b>
					% of Tax Collections used to Calculate RUT		<u>98.50%</u>
					If % used exceeds the actual collection % then reference the statutory exception used		
					<b>Tax Collections - ACTUAL as of Prior Year</b>		
					Total Tax Revenue, Collections CY 2024		<u>27,242,767.56</u>
					Total Tax Levy, CY 2024		<u>27,547,343.36</u>
					% of Taxes Collected, CY 2024		<u>98.89%</u>
					Delinquent Taxes - December 31, 2024		<u>\$260,581.19</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	Water Utility	Sewer Utility	Utility	Utility	Utility
08	Surplus	62.51%	\$702,243.11	\$1,123,440.49	\$1,825,683.60	\$1,297,000.00			\$378,117.60	\$150,566.00			
08	Local Revenue	-6.56%	(\$387,914.88)	\$5,911,162.44	\$5,523,247.56	\$821,247.56			\$3,550,000.00	\$1,152,000.00			
09	State Aid (without offsetting appropriation)	-9.34%	(\$72,669.63)	\$777,674.46	\$705,004.81	\$705,004.81							
08	Uniform Construction Code Fees	-12.13%	(\$17,943.00)	\$147,943.00	\$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	-98.42%	(\$1,111,528.03)	\$1,129,371.23	\$17,843.20	\$17,843.20							
08	Other Special Items	117.89%	\$227,241.90	\$192,758.10	\$420,000.00	\$420,000.00							
15	Receipts from Delinquent Taxes	-5.79%	(\$15,359.05)	\$265,359.05	\$250,000.00	\$250,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.06%	(\$71,124.25)	\$6,678,362.39	\$6,607,238.14	\$6,607,238.14							
07	Minimum Library Tax	11.33%	\$37,548.98	\$331,437.29	\$368,986.27	\$368,986.27							
54	Open Space Levy Tax	-3.07%	(\$3,834.07)	\$124,994.92	\$121,160.85		\$121,160.85						
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>-4.28%</b>	<b>(\$713,338.94)</b>	<b>\$16,682,503.37</b>	<b>\$15,969,164.43</b>	<b>\$10,617,319.98</b>	<b>\$121,160.85</b>	<b>\$0.00</b>	<b>\$3,928,117.60</b>	<b>\$1,302,566.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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	4.00	17.00	14.73%	\$601,746.43	\$4,085,627.02	\$4,687,373.45	\$614,225.00		\$121,160.85		\$3,056,000.00	\$895,987.60			
21 Land-Use Administration			76.55%	\$18,947.53	\$24,752.47	\$43,700.00	\$43,700.00								
22 Uniform Construction Code	1.00	4.00	-100.00%	(\$179,545.77)	\$179,545.77	\$0.00									
23 Insurance			42.64%	\$314,022.40	\$736,464.04	\$1,050,486.44	\$1,050,486.44								
25 Public Safety	22.00	16.00	-4.32%	(\$129,863.88)	\$3,005,707.08	\$2,875,843.20	\$2,859,000.00	\$16,843.20							
26 Public Works	17.00	3.00	-20.24%	(\$284,891.59)	\$1,407,791.59	\$1,122,900.00	\$1,121,900.00	\$1,000.00							
27 Health and Human Services			47.72%	\$7,107.03	\$14,893.97	\$22,001.00	\$22,001.00								
28 Parks and Recreation			448.93%	\$252,749.81	\$56,300.19	\$309,050.00	\$309,050.00								
29 Education (including Library)			10.05%	\$37,844.27	\$376,618.00	\$414,462.27	\$414,462.27								
30 Unclassified			66.68%	\$5,001.00	\$7,500.00	\$12,501.00	\$12,501.00								
31 Utilities and Bulk Purchases			18.64%	\$88,438.75	\$474,561.25	\$563,000.00	\$563,000.00								
32 Landfill / Solid Waste Disposal			17.16%	\$67,389.45	\$392,610.55	\$460,000.00	\$460,000.00								
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			3.06%	\$42,445.72	\$1,389,032.88	\$1,431,478.60	\$1,015,361.00				\$140,117.60	\$276,000.00			
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	1.00	4.00	9.15%	\$14,425.28	\$157,569.72	\$171,995.00	\$171,995.00								
44 Capital			100.00%	\$50,000.00	\$50,000.00	\$100,000.00	\$50,000.00					\$50,000.00			
45 Debt			34.28%	\$583,205.57	\$1,701,082.83	\$2,284,288.40	\$1,471,710.00				\$732,000.00	\$80,578.40			
46 Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48 Debt - Type I School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			#DIV/0!	\$420,085.07		\$420,085.07	\$420,085.07								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
<b>Total</b>	<b>45.00</b>	<b>44.00</b>	<b>13.58%</b>	<b>\$1,909,107.07</b>	<b>\$14,060,057.36</b>	<b>\$15,969,164.43</b>	<b>\$10,599,476.78</b>	<b>\$17,843.20</b>	<b>\$121,160.85</b>	<b>\$0.00</b>	<b>\$3,928,117.60</b>	<b>\$1,302,566.00</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, 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	168	\$13,328,800.00	1.65%	15A Public Schools	2	\$9,699,200.00	11.02%
2 Residential	2,564	\$609,026,200.00	75.34%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	3	\$253,600.00	0.03%	15C Public Property	89	\$18,227,800.00	20.72%
4A Commercial	154	\$113,376,800.00	14.03%	15D Church and Charities	17	\$29,325,800.00	33.33%
4B Industrial	10	\$10,346,500.00	1.28%	15E Cemeteries & Graveyards	4	\$4,664,800.00	5.30%
4C Apartments	21	\$61,407,000.00	7.60%	15F Other Exempt	55	\$26,059,800.00	29.62%
5A/5B Railroad	8	\$612,200.00	0.08%				
6A/6B Business Personal Property	1	\$72.00	0.00%				
<b>Total</b>	<b>2,929</b>	<b>\$808,351,172.00</b>	<b>100.00%</b>	<b>Total</b>	<b>167</b>	<b>\$87,977,400.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				10.88%			
Total # of property tax appeals filed in 2024							
County Tax Board				0.00			
State Tax Court				0.00			
Number of 2024 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 2024							

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	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>

### **USER FRIENDLY BUDGET SECTION**

#### **Long Term Tax Exemptions**

[illegible]

### 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		7.00	85,377.22	\$79,310.00	\$0.00	\$0.00		\$6,067.22
Supervisory Staff (Department Heads & Managers)	5.00	2.00	825,662.76	\$560,299.82	\$0.00	\$37,500.00	\$185,000.00	\$42,862.94
Police Officers (Including Superior Officers)	21.00	6.00	3,280,777.80	\$1,930,000.00	\$195,200.00	\$193,000.00	\$800,000.00	\$162,577.80
Fire Fighters (Including Superior Officers)		10.00	54,595.90	\$50,716.12	\$0.00	\$0.00		\$3,879.78
All Other Union Employees not listed above	19.00		2,207,715.00	\$1,300,000.00	\$10,000.00	\$97,500.00	\$700,000.00	\$100,215.00
All Other Non-Union Employees not listed above		19.00	668,568.03	\$590,376.06	\$0.00	\$33,028.20		\$45,163.77
<b>Totals</b>	<b>45.00</b>	<b>44.00</b>	<b>7,122,696.71</b>	<b>\$4,510,702.00</b>	<b>\$205,200.00</b>	<b>\$361,028.20</b>	<b>\$1,685,000.00</b>	<b>\$360,766.50</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>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	11.00	\$13,434.00	\$147,774.00	12.00	\$13,320.00	\$159,840.00
Parent & Child	3.00	\$26,784.00	\$80,352.00	2.00	\$23,832.00	\$47,664.00
Employee & Spouse (or Partner)	1.00	\$29,220.00	\$29,220.00	1.00	\$25,968.00	\$25,968.00
Family	16.00	\$41,772.00	\$668,352.00	16.00	\$37,164.00	\$594,624.00
Employee Cost Sharing Contribution (enter as negative - )			\$241,263.72			\$230,000.00
Subtotal	31.00		\$1,166,961.72	31.00		\$1,058,096.00
<b>Elected Officials - Health Benefits - Annual Cost</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>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	24	\$9,861.00	\$236,664.00	10	\$14,940.00	\$149,400.00
Parent & Child	2	\$5,000.00	\$10,000.00	1	\$0.00	\$0.00
Employee & Spouse (or Partner)	5	\$5,000.00	\$25,000.00	11	\$29,892.00	\$328,812.00
Family	6	\$40,586.00	\$243,516.00	8	\$41,688.00	\$333,504.00
Employee Cost Sharing Contribution (enter as negative - )			\$29,756.52			\$25,000.00
Subtotal	37.00		\$544,936.52	30.00		\$836,716.00
<b>GRAND TOTAL</b>	68.00		\$1,711,898.24	61.00		\$1,894,812.00

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**

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
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)	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			167.00	\$4,822.21							X		
Department of Public Works	3,519.25	\$118,556.87	214.00	\$8,883.41							X		
Police Officers	6,734.50	\$142,782.09	1,591.50	\$58,798.91							X		
Police Chief	1,482.00	\$15,000.00	82.00	\$5,519.23									X
DPW Superintendent	490.00	\$29,999.39											X
Purchasing Agent			81.00	\$3,601.26								X	
Administration			-	\$0.00								X	
Non-Union Office Staff			97.50	\$3,621.15								X	

### UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget				2026 Budget		2027 Budget		All Additional Future Years' Budgets		
Deductions														
Net Debt														
Local School Debt				\$19,699,000.00	\$19,699,000.00	\$0.00	Utility Fund - Principal		\$460,000.00	\$475,000.00	\$625,000.00	\$9,526,000.00		
Regional School Debt				\$0.00	\$0.00	\$0.00	Utility Fund - Interest		\$389,457.52	\$378,126.26	\$364,507.50	\$2,951,356.26		
								Bond Anticipation Notes - Principal						
Utility Fund Debt								Bond Anticipation Notes - Interest						
Water				\$12,029,060.97	\$12,029,060.97	\$0.00	Bonds - Principal		\$1,040,000.00	\$1,075,000.00	\$1,100,000.00	\$9,554,000.00		
Sewer						\$0.00	Bonds - Interest		\$431,706.26	\$402,593.76	\$372,187.50	\$1,693,581.26		
						\$0.00	Loans & Other Debt - Principal		\$132,703.66	\$137,140.31				
						\$0.00	Loans & Other Debt - Interest		\$10,793.78	\$5,485.62				
						\$0.00								
				Total				\$2,464,661.22	\$2,473,345.95	\$2,461,695.00	\$23,724,937.52			
Municipal Purposes								Total Principal		\$1,632,703.66	\$1,687,140.31	\$1,725,000.00	\$19,080,000.00	
Debt Authorized (BNI)				\$2,001,094.00		\$2,001,094.00	Total Interest		\$831,957.56	\$786,205.64	\$736,695.00	\$4,644,937.52		
Notes Outstanding						\$0.00	% of Total Current Year Budget		15.43%					
Bonds Outstanding				\$12,769,000.00	\$708,348.00	\$12,060,652.00								
Loans and Other Debt						\$0.00								
Total (Current Year)				\$46,498,154.97	\$32,436,408.97	\$14,061,746.00								
Population (2020 census)				7,489										
Per Capita Gross Debt				\$6,208.86										
Per Capita Net Debt				\$1,877.65										
3 Year Average Property Valuation				\$999,467,235.67										
Net Debt as % of 3 Year Average Property Valuation				1.41%										

**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]