



State of New Jersey Local Government Services

Year: 2016 **Municipal User Friendly Budget**

MUNICIPALITY: 0404 Bellmawr Borough - County of Camden Introduced

Municode: 0404 **Filename:** 0404_fbi_2016.xlsm

Website: www.bellmawr.com

Phone Number: 856-933-1313

Mailing Address: 21 E Browning Road PO Box 368

[Email the UFB if not using Outlook](#)

Municipality: Bellmawr **State:** NJ **Zip:** 08031

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	R	Filipek	12/31/2018	mayor-filipek@bellmawr.com

Chief Administrative Officer

Joshua	T	Tregear		jtregear@bellmawr.com
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Chief Financial Officer

Maria	A	Fasulo		finance@bellmawr.com
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Municipal Clerk

Charles	J	Sauter		clerk-sauter@bellmawr.com
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Registered Municipal Accountant

Robert	S	Marrone		rmarrone@bowmenllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Stephen	M	Sauter	12/31/2018	s-sauter@bellmawr.com
Steven	B	Hagerty	12/31/2018	shagerty@bellmawr.com
Raymond		Bider	12/31/2016	rbider@bellmawr.com
David	A	Spector	12/31/2016	dspector@bellmawr.com
James	F	D'Angelo	12/31/2017	jdangelo@bellmawr.com
Paul	C	Sandrock	12/31/2017	psandrock@bellmawr.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.117	\$8,895,863.44	31.41%	\$1,885.85
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.140	\$9,070,967.00	32.03%	\$1,924.68
Regional School District	0.499	\$3,975,064.00	14.03%	\$843.15
County Purposes	0.738	\$5,872,531.84	20.73%	\$1,245.47
County Library	0.046	\$363,483.18	1.28%	\$77.66
County Board of Health			0.00%	\$0.00
County Open Space	0.019	\$146,529.67	0.52%	\$32.08
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.559	\$28,324,439.13	100.00%	\$6,008.90

Total Taxable Valuation as of October 1, 2015 \$795,951,735.00
 (To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$168,832.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.117	1.147	2.69%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$8,895,863.44	\$9,103,367.30	2.33%	\$207,503.86

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,885.85	\$1,936.50	2.69%	\$50.65

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$9,103,367.30
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$9,726,530.00
Regional School District	ESTIMATED	\$4,173,817.00
County Purposes	ESTIMATED	\$6,200,000.00
County Library	ESTIMATED	\$385,000.00
County Board of Health		
County Open Space	ESTIMATED	\$155,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$29,743,714.30
Revenue Anticipated, Excluding Tax Levy		5,448,479.87
Budget Appropriations, before Reserve for Uncollected Taxes		13,769,587.48
Total Non-Municipal Tax Levy		\$20,640,347.00
Amount to be Raised by Taxes - Before RUT		\$28,961,454.61
Reserve for Uncollected Taxes (RUT)		\$782,259.69
Total Amount to be Raised by Taxes		\$29,743,714.30
% of Tax Collections used to Calculate RUT		<u>97.37%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2015		27,723,367.00
Total Tax Levy, CY 2015		28,313,577.50
% of Taxes Collected, CY 2015		<u>97.92%</u>
Delinquent Taxes - December 31, 2015		<u>\$581,782.36</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	Water Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	33.33%	\$350,000.00	\$1,050,000.00	\$1,400,000.00	\$1,200,000.00							
08	Local Revenue	-11.01%	(\$120,525.17)	\$1,094,525.17	\$974,000.00	\$974,000.00		\$200,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,215,317.00	\$1,215,317.00	\$1,215,317.00							
08	Uniform Construction Code Fees	-42.77%	(\$149,496.48)	\$349,496.48	\$200,000.00	\$200,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-10.16%	(\$32,823.91)	\$323,203.91	\$290,380.00	\$290,380.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	47.04%	\$50,019.44	\$106,322.64	\$156,342.08	\$156,342.08							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-31.25%	(\$181,782.36)	\$581,782.36	\$400,000.00	\$400,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.33%	\$207,503.86	\$8,895,863.44	\$9,103,367.30	\$9,103,367.30							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	0.90%	\$122,895.38	\$13,616,511.00	\$13,739,406.38	\$13,539,406.38	\$0.00	\$200,000.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government															
21	Land-Use Administration		-5.47%	(\$52,100.00)	\$951,801.00	\$899,701.00	\$899,701.00									
22	Uniform Construction Code		0.35%	\$64.66	\$18,721.00	\$18,785.66	\$18,785.66									
23	Insurance		3.92%	\$4,000.00	\$102,000.00	\$106,000.00	\$106,000.00									
25	Public Safety		5.54%	\$151,585.75	\$2,738,496.25	\$2,890,082.00	\$2,890,082.00									
26	Public Works		4.25%	\$124,224.00	\$2,919,726.00	\$3,043,950.00	\$3,043,950.00									
27	Health and Human Services		8.35%	\$183,200.00	\$2,193,800.00	\$2,377,000.00	\$2,377,000.00									
28	Parks and Recreation		-11.17%	(\$4,965.00)	\$44,465.00	\$39,500.00	\$39,500.00									
29	Education (including Library)		5.35%	\$23,500.00	\$439,500.00	\$463,000.00	\$463,000.00									
30	Unclassified		#DIV/0!	\$0.00		\$0.00										
31	Utilities and Bulk Purchases		0.00%	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00									
32	Landfill / Solid Waste Disposal		8.97%	\$42,800.00	\$477,200.00	\$520,000.00	\$520,000.00									
35	Contingency		#DIV/0!	\$0.00		\$0.00										
36	Statutory Expenditures		#DIV/0!	\$0.00		\$0.00										
37	Judgements		3.42%	\$34,881.63	\$1,020,060.37	\$1,054,942.00	\$1,054,942.00									
42	Shared Services		#DIV/0!	\$0.00		\$0.00										
43	Court and Public Defender		4.61%	\$19,863.44	\$430,544.39	\$450,407.83	\$290,380.00	\$160,027.83								
44	Capital		2.63%	\$6,316.19	\$240,000.00	\$246,316.19	\$246,316.19									
45	Debt		40.00%	\$20,000.00	\$50,000.00	\$70,000.00	\$70,000.00									
46	Deferred Charges		30.66%	\$368,177.33	\$1,200,752.00	\$1,568,929.33	\$1,568,929.33									
48	Debt - Type 1 School District		19.47%	\$973.47	\$5,000.00	\$5,973.47	\$5,973.47									
50	Reserve for Uncollected Taxes		#DIV/0!	\$0.00		\$0.00										
55	Surplus General Budget		-0.74%	(\$5,861.75)	\$788,121.44	\$782,259.69	\$782,259.69									
	Total	0.00	6.72%	\$916,659.72	\$13,635,187.45	\$14,551,847.17	\$14,391,819.34	\$160,027.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	66	\$7,661,500.00	0.97%
2 Residential	3,391	\$572,510,500.00	72.13%
3A/3B Farm			0.00%
4A Commercial	122	\$69,317,400.00	8.73%
4B Industrial	53	\$87,610,000.00	11.04%
4C Apartments	8	\$56,573,700.00	7.13%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	3,640	\$793,673,100.00	100.00%

Average Ratio (%), Assessed to True Value	107.66%
Equalized Valuation, Taxable Properties	\$737,203,325.28

Total # of property tax appeals filed in 2015	County Tax Board	71.00
	State Tax Court	5.00
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		2.00

Amount paid out by municipality for tax appeals in 2015	\$191,722.24
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	4	\$19,584,700.00	15.43%
15B Other Schools	0		0.00%
15C Public Property	72	\$56,204,700.00	44.29%
15D Church and Charities	20	\$19,739,600.00	15.56%
15E Cemeteries & Graveyards	3	\$9,198,300.00	7.25%
15F Other Exempt	38	\$22,165,800.00	17.47%
Total	137	\$126,893,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 15.99%

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 2015 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		7.00	43,527.25	\$40,000.00		\$467.25		\$3,060.00
Supervisory Staff (Department Heads & Managers)	11.00		1,239,035.60	\$831,967.91		\$71,130.15	\$272,292.00	\$63,645.54
Police Officers (Including Superior Officers)	23.00	1.00	3,317,954.10	\$1,964,404.67	\$160,789.00	\$433,111.00	\$731,196.00	\$28,453.43
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	47.00		3,617,248.47	\$2,250,260.46	\$95,000.00	\$225,932.19	\$870,468.00	\$175,587.82
All Other Non-Union Employees not listed above	15.00	28.00	1,018,457.18	\$702,029.06	\$15,000.00	\$52,206.90	\$195,516.00	\$53,705.22
Totals	96.00	36.00	9,236,222.60	\$5,788,662.10	\$270,789.00	\$782,847.49	\$2,069,472.00	\$324,452.01

Is the Local Government required to comply with NJSA 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	21.00	\$12,696.00	\$266,616.00			\$0.00
Parent & Child	8.00	\$14,160.00	\$113,280.00			\$0.00
Employee & Spouse (or Partner)	15.00	\$31,968.00	\$479,520.00			\$0.00
Family	38.00	\$35,664.00	\$1,355,232.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$178,454.07)			\$0.00
Subtotal	82.00		\$2,036,193.93	0.00		\$0.00
Elected Officials - Health Benefits - Annual Cost						
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 -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	6	\$13,556.00	\$81,336.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$31,968.00	\$127,872.00			\$0.00
Family	4	\$35,664.00	\$142,656.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						\$0.00
Subtotal	14.00		\$351,864.00	0.00		\$0.00
GRAND TOTAL	96.00		\$2,388,057.93	0.00		\$0.00

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)?

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

NO
NO

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

	Gross Debt	Deductions	Net Debt		Current Year	2017	2018	All Additional Future
					Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,988,000.00	\$2,988,000.00	\$0.00	Utility Fund - Principal	\$66,526.49	\$25,000.00	\$25,000.00	
Regional School Debt	\$12,764,916.25	\$12,764,916.25	\$0.00	Utility Fund - Interest	\$23,551.73	\$4,560.00	\$3,135.00	
Utility Fund Debt				Bond Anticipation Notes - Principal	\$482,443.88			
Water	\$2,696,526.49	\$2,696,526.49	\$0.00	Bond Anticipation Notes - Interest	\$27,500.00			
0			\$0.00	Bonds - Principal	\$200,000.00	\$200,000.00	\$200,000.00	\$1,300,000.00
0			\$0.00	Bonds - Interest	\$48,250.00	\$34,000.00	\$30,000.00	\$97,250.00
0			\$0.00	Loans & Other Debt - Principal	\$607,955.45	\$589,552.68	\$595,600.52	\$4,506,594.64
0			\$0.00	Loans & Other Debt - Interest	\$202,780.00	\$183,750.00	\$170,000.00	
0			\$0.00					
0			\$0.00					
Municipal Purposes				Total	\$1,659,007.55	\$1,036,862.68	\$1,023,735.52	\$5,903,844.64
Debt Authorized			\$0.00	Total Principal	\$1,356,925.82	\$814,552.68	\$820,600.52	\$5,806,594.64
Notes Outstanding	\$2,988,113.51		\$2,988,113.51	Total Interest	\$302,081.73	\$222,310.00	\$203,135.00	\$97,250.00
Bonds Outstanding	\$1,900,000.00		\$1,900,000.00	% of Total Current Year Budget	11.40%			
Loans and Other Debt	\$7,653,907.09		\$7,653,907.09					
Total (Current Year)	\$30,991,463.34	\$18,449,442.74	\$12,542,020.60	Description	Debt Not Listed Above			
Population (2010 census)	11,583			Total Guarantees - Governmental				
Per Capita Gross Debt	\$2,675.60			Total Guarantees - Other				
Per Capita Net Debt	\$1,082.80			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$749,914,430.00		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.67%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA-		
				Year of Last Rating				
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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