



State of New Jersey Local Government Services

Year: **2022** Municipal User Friendly Budget

MUNICIPALITY: 0404 Bellmawr Borough - County of Camden

Introduced

Municode: 0404

Filename: 0404_fbi_2022.xlsm

Website: www.bellmawr.com

Phone Number:

856-933-1313

Mailing Address:

21 E Browning Road

PO Box 368

Municipality:

Bellmawr

State:

NJ

Zip:

08031

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Charles	J	Sauter	12/31/2022	mayor-sauter@bellmawr.com

Chief Administrative Officer

--	--	--	--	--

Chief Financial Officer

Maria	A	Fasulo		finance@bellmawr.com
-------	---	--------	--	----------------------------------------------------------------

Municipal Clerk

Francine	M	Wright		boroclerk@bellmawr.com
----------	---	--------	--	--------------------------------------------------------------------

Registered Municipal Accountant

Robert		Marrone		rmarrone@bowman.cpa
--------	--	---------	--	--------------------------------------------------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Craig		Wilhelm	12/31/2024	craigwilhelm@bellmawr.com
William		Evans	12/31/2022	wevans@bellmawr.com
Raymond		Bider	12/31/2022	rbider@bellmawr.com
Jamie		Casey	12/31/2022	jcasey@bellmawr.com
James		D'Angelo	12/31/2023	jdangelo@bellmawr.com
Johann		Fina	12/31/2023	jfina@bellmawr.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 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	1.185	\$9,343,691.57	30.40%	\$1,984.67	Municipal Purpose Tax	ACTUAL	\$9,409,961.50
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.295	\$10,211,541.00	33.22%	\$2,168.90	Local School District	ESTIMATED	\$10,415,771.82
Regional School District	0.526	\$4,145,692.00	13.49%	\$880.96	Regional School District	ESTIMATED	\$4,228,605.84
County Purposes	0.819	\$6,450,952.64	20.99%	\$1,371.69	County Purposes	ESTIMATED	\$6,579,971.69
County Library	0.053	\$417,885.88	1.36%	\$88.77	County Library	ESTIMATED	\$426,243.60
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$166,636.30	0.54%	\$35.17	County Open Space	ESTIMATED	\$169,969.03
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	3.899	\$30,736,399.39	100.00%	\$6,530.16	Total ESTIMATED amount to be raised by taxes		\$31,230,523.48
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		6,959,110.92
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		15,547,258.40
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$21,820,561.98
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT		\$30,408,709.46
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT)		\$824,558.27
					Total Amount to be Raised by Taxes		\$31,233,267.73
					% of Tax Collections used to Calculate RUT		97.36%
					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		10,037,953.85
					Total Tax Levy, CY 2021		9,343,691.57
					% of Taxes Collected, CY 2021		107.43%
					Delinquent Taxes - December 31, 2021		\$578,687.90
Sheet UFB-1							

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	Utility	Utility	Utility	Utility
08	Surplus	3.66%	\$77,285.00	\$2,109,615.00	\$2,186,900.00	\$1,746,785.00			\$440,115.00				
08	Local Revenue	-11.72%	(\$293,108.64)	\$2,501,108.64	\$2,208,000.00	\$1,023,000.00			\$1,185,000.00				
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	-0.42%	(\$739.00)	\$174,739.00	\$174,000.00	\$174,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	21.10%	\$66,953.31	\$317,380.31	\$384,333.62	\$384,333.62							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	121.22%	\$221,924.55	\$183,069.76	\$404,994.31	\$404,994.31							
08	Other Special Items	43.17%	\$522,418.59	\$1,210,047.40	\$1,732,465.99	\$1,732,465.99							
15	Receipts from Delinquent Taxes	-43.39%	(\$229,927.90)	\$529,927.90	\$300,000.00	\$300,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-6.26%	(\$627,992.35)	\$10,037,953.85	\$9,409,961.50	\$9,409,961.50							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
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	-1.44%	(\$263,186.44)	\$18,279,158.86	\$18,015,972.42	\$16,390,857.42	\$0.00	\$0.00	\$1,625,115.00	\$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	Water Utility	Utility	Utility	Utility	Utility
20	General Government	5.00	11.00	2.72%	\$66,929.31	\$2,459,281.00	\$2,526,210.31	\$928,601.00	\$67,494.31			\$1,530,115.00				
21	Land-Use Administration		2.00	4.11%	\$713.00	\$17,332.00	\$18,045.00	\$18,045.00								
22	Uniform Construction Code	1.00	7.00	10.37%	\$14,122.00	\$136,178.00	\$150,300.00	\$150,300.00								
23	Insurance			-2.27%	(\$56,944.00)	\$2,512,444.00	\$2,455,500.00	\$2,455,500.00								
25	Public Safety	34.00	9.00	10.00%	\$360,757.17	\$3,609,251.00	\$3,970,008.17	\$3,970,008.17								
26	Public Works	26.00	1.00	1.46%	\$36,217.00	\$2,487,500.00	\$2,523,717.00	\$2,523,717.00								
27	Health and Human Services		2.00	2.10%	\$996.00	\$47,400.00	\$48,396.00	\$48,396.00								
28	Parks and Recreation	8.00	2.00	-2.64%	(\$15,557.88)	\$589,382.65	\$573,824.77	\$573,824.77								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			1.24%	\$490.49	\$39,648.90	\$40,139.39	\$40,139.39								
31	Utilities and Bulk Purchases			7.55%	\$45,556.00	\$603,244.00	\$648,800.00	\$648,800.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.20%	\$93,031.24	\$1,500,712.99	\$1,593,744.23	\$1,593,744.23								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			27.53%	\$82,959.35	\$301,374.27	\$384,333.62	\$384,333.62								
43	Court and Public Defender	3.00	1.00	5.99%	\$15,388.00	\$256,812.00	\$272,200.00	\$272,200.00								
44	Capital			493.33%	\$370,000.00	\$75,000.00	\$445,000.00	\$445,000.00								
45	Debt			-0.94%	(\$13,576.23)	\$1,439,871.23	\$1,426,295.00	\$1,426,295.00								
46	Deferred Charges			#DIV/0!	\$19,973.11		\$19,973.11	\$19,973.11								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-0.93%	(\$7,741.65)	\$832,227.47	\$824,485.82	\$824,485.82								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		77.00	35.00	5.99%	\$1,013,312.91	\$16,907,659.51	\$17,920,972.42	\$16,323,363.11	\$67,494.31	\$0.00	\$0.00	\$1,530,115.00	\$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	68	\$8,946,600.00	1.12%	15A	Public Schools	4	\$19,584,700.00	15.44%
2	Residential	3,383	\$566,595,800.00	71.20%	15B	Other Schools	0	\$0.00	0.00%
3A/3B	Farm	0	\$0.00	0.00%	15C	Public Property	72	\$56,730,400.00	44.72%
4A	Commercial	121	\$72,532,200.00	9.11%	15D	Church and Charities	19	\$19,739,600.00	15.56%
4B	Industrial	49	\$89,030,900.00	11.19%	15E	Cemeteries & Graveyards	4	\$9,198,300.00	7.25%
4C	Apartments	8	\$57,283,100.00	7.20%	15F	Other Exempt	51	\$21,609,800.00	17.03%
5A/5B	Railroad	3	\$1,404,500.00	0.18%					
6A/6B	Business Personal Property	1	\$0.00	0.00%					
Total		3,633	\$795,793,100.00	100.00%	Total		150	\$126,862,800.00	100.00%
Average Ratio (%), Assessed to True Value				94.70%	Percentage of Exempt vs. Non-Exempt Properties				
Equalized Valuation, Taxable Properties				\$840,330,623.02	15.94%				
Total # of property tax appeals filed in 2021		County Tax Board	19.00						
		State Tax Court	48.00						
Number of 2021 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 2021									

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	43,860.00	\$40,001.00		\$799.00		\$3,060.00
Supervisory Staff (Department Heads & Managers)	11.00		1,252,362.37	\$869,892.75	\$26,977.08	\$139,008.86	\$149,936.88	\$66,546.80
Police Officers (Including Superior Officers)	23.00	1.00	3,166,861.93	\$2,013,692.25	\$57,709.00	\$740,589.22	\$325,672.92	\$29,198.54
Fire Fighters (Including Superior Officers)	2.00	50.00	412,641.08	\$303,530.00		\$32,647.51	\$53,243.52	\$23,220.05
All Other Union Employees not listed above	31.00	5.00	3,221,676.62	\$2,030,986.81	\$96,870.26	\$244,533.63	\$686,504.86	\$162,781.06
All Other Non-Union Employees not listed above			1,184,419.51	\$733,061.70		\$130,469.67	\$264,808.92	\$56,079.22
Totals	67.00	63.00	9,281,821.51	\$5,991,164.51	\$181,556.34	\$1,288,047.89	\$1,480,167.10	\$340,885.67

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	20.00	\$11,988.00	\$239,760.00	20.00	\$11,880.00	\$237,600.00
Parent & Child	7.00	\$18,240.00	\$127,680.00	11.00	\$17,340.00	\$190,740.00
Employee & Spouse (or Partner)	12.00	\$26,664.00	\$319,968.00	13.00	\$26,460.00	\$343,980.00
Family	37.00	\$30,252.00	\$1,119,324.00	29.00	\$29,616.00	\$858,864.00
Employee Cost Sharing Contribution (enter as negative -)			(\$332,000.00)			(\$325,520.00)
Subtotal	76.00		\$1,474,732.00	73.00		\$1,305,664.00
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	18	\$11,988.00	\$215,784.00	9	\$13,368.00	\$120,312.00
Parent & Child	1	\$18,240.00	\$18,240.00	1	\$17,340.00	\$17,340.00
Employee & Spouse (or Partner)	4	\$26,664.00	\$106,656.00	9	\$26,460.00	\$238,140.00
Family	8	\$30,252.00	\$242,016.00	6	\$33,036.00	\$198,216.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		\$582,696.00	25.00		\$574,008.00
GRAND TOTAL	107.00		\$2,057,428.00	98.00		\$1,879,672.00

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

**Legal basis for benefit
(check applicable items)**

[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	\$2,138,000.00	\$2,138,000.00	\$0.00	Utility Fund - Principal	\$177,629.30	\$177,629.30	\$177,629.30	\$6,135,301.60			
Regional School Debt	\$0.00		\$0.00	Utility Fund - Interest	\$120,983.76	\$118,851.26	\$118,268.76	\$1,844,818.86			
				Bond Anticipation Notes - Principal	\$47,500.00						
				Bond Anticipation Notes - Interest	\$6,300.00						
Utility Fund Debt				Bonds - Principal	\$665,000.00	\$480,000.00	\$690,000.00	\$4,950,000.00			
Water	\$8,142,225.20	\$8,142,225.20	\$0.00	Bonds - Interest	\$93,000.00	\$74,490.00	\$74,250.00	\$36,350.00			
			\$0.00	Loans & Other Debt - Principal	\$552,235.00	\$452,992.79	\$529,052.50	\$1,196,767.52			
			\$0.00	Loans & Other Debt - Interest	\$62,260.00	\$46,107.50	\$34,557.50	\$40,315.00			
			\$0.00								
				Total	\$1,724,908.06	\$1,350,070.85	\$1,623,758.06	\$14,203,552.98			
Municipal Purposes				Total Principal	\$1,442,364.30	\$1,110,622.09	\$1,396,681.80	\$12,282,069.12			
Debt Authorized (BNI)	\$1,659,357.92		\$1,659,357.92	Total Interest	\$282,543.76	\$239,448.76	\$227,076.26	\$1,921,483.86			
Notes Outstanding	\$1,968,700.00	\$102,318.94	\$1,866,381.06	% of Total Current Year Budget	9.63%						
Bonds Outstanding	\$7,085,000.00		\$7,085,000.00								
Loans and Other Debt	\$2,029,612.14		\$2,029,612.14								
Total (Current Year)	\$23,022,895.26	\$10,382,544.14	\$12,640,351.12								
Population (2020 census)	11,707										
Per Capita Gross Debt	\$1,966.59										
Per Capita Net Debt	\$1,079.73										
3 Year Average Property Valuation	\$809,365,532.00										
Net Debt as % of 3 Year Average Property Valuation	1.56%										

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

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)
