



# State of New Jersey Local Government Services

Year: **2022 Municipal User Friendly Budget**

<b>MUNICIPALITY:</b>	0404 Bellmawr Borough - County of Camden	▼	<b>Introduced</b>	▼	
<b>Municode:</b>	0404	<b>Filename:</b> 0404_fbi_2022.xlsx			
<b>Website:</b>	www.bellmawr.com				
<b>Phone Number:</b>	856-933-1313				
<b>Mailing Address:</b>	21 E Browning Road				
	PO Box 368				
	<b>Municipality:</b>	Bellmawr	<b>State:</b>	NJ	<b>Zip:</b> 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

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## Chief Financial Officer

Maria	A	Fasulo	<a href="mailto:finance@bellmawr.com">finance@bellmawr.com</a>
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## Municipal Clerk

Francine	M	Wright	<a href="mailto:boroclerk@bellmawr.com">boroclerk@bellmawr.com</a>
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## Registered Municipal Accountant

Robert		Marrone	<a href="mailto:rmarrone@bowman.cpa">rmarrone@bowman.cpa</a>
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## Governing Body Members

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



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2021 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.185	\$9,343,691.57	30.40%	\$1,984.67
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	1.295	\$10,211,541.00	33.22%	\$2,168.90
Regional School District	0.526	\$4,145,692.00	13.49%	\$880.96
County Purposes	0.819	\$6,450,952.64	20.99%	\$1,371.69
County Library	0.053	\$417,885.88	1.36%	\$88.77
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$166,636.30	0.54%	\$35.17
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2021 Budget)</b>	<b>3.899</b>	<b>\$30,736,399.39</b>	<b>100.00%</b>	<b>\$6,530.16</b>

### Current Year 2022 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax		ACTUAL	\$9,409,961.50
Municipal Library			
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$10,415,771.82
Regional School District		ESTIMATED	\$4,228,605.84
County Purposes		ESTIMATED	\$6,579,971.69
County Library		ESTIMATED	\$426,243.60
County Board of Health			
County Open Space		ESTIMATED	\$169,969.03
Other County Levies (total)			
<b>Total ESTIMATED amount to be raised by taxes</b>			<b>\$31,230,523.48</b>

Total Taxable Valuation as of **October 1, 2021** **\$794,088,600.00**  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment **\$167,483.00**

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.185	1.185	0.00%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,343,691.57	\$9,409,961.50	0.71%	\$66,269.93

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,984.67	\$1,984.67	0.00%	\$0.00

Revenue Anticipated, Excluding Tax Levy	6,959,110.92
Budget Appropriations, before Reserve for Uncollected Taxes	15,547,258.40
Total Non-Municipal Tax Levy	\$21,820,561.98
Amount to be Raised by Taxes - Before RUT	\$30,408,709.46
Reserve for Uncollected Taxes (RUT)	\$824,558.27
<b>Total Amount to be Raised by Taxes</b>	<b>\$31,233,267.73</b>

% of Tax Collections used to Calculate RUT **97.36%**

If % used exceeds the actual collection % then  
reference the statutory exception used

#### Tax Collections - ACTUAL as of Prior Year

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

**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							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
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							
<b><i>Amount to be raised by taxation</i></b>													
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								
<b>Total</b>		-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

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

FCOA	Budgeted Positions Full-Time	Budgeted 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

Sheet UFB-3

# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

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

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# 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.			
Equalized Valuation, Taxable Properties		\$840,330,623.02		Non-Exempt Properties			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							

### 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 2021 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

### Long Term Tax Exemptions

## Sheet UFB-6

Sheet UFB-6C

**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
<b>Totals</b>	<b>67.00</b>	<b>63.00</b>	<b>9,281,821.51</b>	<b>\$5,991,164.51</b>	<b>\$181,556.34</b>	<b>\$1,288,047.89</b>	<b>\$1,480,167.10</b>	<b>\$340,885.67</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	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
<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	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
<b>GRAND TOTAL</b>	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)**

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

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## **USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**

## 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**

**USER FRIENDLY BUDGET SECTION - Notes**

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