



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0404 Bellmawr Borough - County of Camden

Introduced

Municode: 0404

Filename: 0404_fbi_2019.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
Charles	J	Sauter	12/31/2022	mayor-sauter@bellmawr.com

Chief Administrative Officer

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Chief Financial Officer

Maria Fasulo			finance@bellmawr.com
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Municipal Clerk

Francine Wright			boroclerk@bellmawr.com
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Registered Municipal Accountant

Robert Marrone			rmarrone@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Steven	B	Hargerty	12/31/2021	shargety@bellmawr.com
Craig		Wilhelm	12/31/2021	cwilhelm@bellmawr.com
Raymond		Bider	12/31/2019	rbider@bellmawr.com
Jamie		Casey	12/31/2019	jcasey@bellmawr.com
James	F	D'Angelo	12/31/2020	jdangelo@bellmawr.com
Paul	T	DeAngelis	12/31/2020	pdeangelis@bellmawr.com



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 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	1.166	\$9,135,912.71	31.14%	\$1,961.59
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	1.236	\$9,683,668.00	33.01%	\$2,079.35
Regional School District	0.500	\$3,916,781.00	13.35%	\$841.16
County Purposes	0.775	\$6,066,005.92	20.68%	\$1,303.80
County Library	0.050	\$383,884.96	1.31%	\$84.12
County Board of Health			0.00%	\$0.00
County Open Space	0.018	\$148,021.16	0.50%	\$30.28
Other County Levies (total)			0.00%	\$0.00
 Total (Calendar Year 2018 Budget)	 3.745	 \$29,334,273.75	 100.00%	 \$6,300.29

Total Taxable Valuation as of October 1, 2018 \$783,561,200.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$168,232.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.166	1.166	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,135,912.71	\$9,136,323.59	0.00%	\$410.88

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,961.59	\$1,961.59	0.00%	\$0.00

Current Year 2019 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$9,136,323.59	
Municipal Library			
Municipal Open Space			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED	\$9,877,341.00	
Regional School District	ESTIMATED	\$3,955,949.00	
County Purposes	ESTIMATED	\$6,187,326.00	
County Library	ESTIMATED	\$391,563.00	
County Board of Health			
County Open Space	ESTIMATED	\$150,982.00	
Other County Levies (total)			
 Total ESTIMATED amount to be raised by taxes		\$29,699,484.59	

Revenue Anticipated, Excluding Tax Levy	5,451,502.84
Budget Appropriations, before Reserve for Uncollected Taxes	13,822,037.65
Total Non-Municipal Tax Levy	\$20,563,161.00
Amount to be Raised by Taxes - Before RUT	\$28,933,695.81
Reserve for Uncollected Taxes (RUT)	\$766,258.83
Total Amount to be Raised by Taxes	\$29,699,954.64

% of Tax Collections used to Calculate RUT	97.42%
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 2018	28,817,738.40
Total Tax Levy, CY 2018	29,426,553.08
% of Taxes Collected, CY 2018	97.93%
 Delinquent Taxes - December 31, 2018	 \$565,159.95

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	60.90%	\$636,450.00	\$1,045,000.00	\$1,681,450.00	\$1,408,000.00		\$273,450.00					
08	Local Revenue	74.35%	\$952,343.76	\$1,280,931.24	\$2,233,275.00	\$1,054,000.00		\$1,179,275.00					
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	-2.76%	(\$6,250.82)	\$226,250.82	\$220,000.00	\$220,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	15.66%	\$48,553.17	\$309,946.83	\$358,500.00	\$358,500.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-26.69%	(\$20,308.04)	\$76,094.99	\$55,786.95	\$55,786.95							
08	Other Special Items	-37.30%	(\$395,902.47)	\$1,061,301.36	\$665,398.89	\$665,398.89							
15	Receipts from Delinquent Taxes	-40.45%	(\$322,357.00)	\$796,857.00	\$474,500.00	\$474,500.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-2.71%	(\$254,317.01)	\$9,390,640.60	\$9,136,323.59	\$9,136,323.59							
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		4.14%	\$638,211.59	\$15,402,339.84	\$16,040,551.43	\$14,587,826.43	\$0.00	\$1,452,725.00	\$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	Water Utility	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	5.00	3.00	158.23%	\$1,383,385.53	\$874,269.88	\$2,257,655.41	\$1,002,756.54			\$1,254,898.87					
21 Land-Use Administration		4.00	-1.18%	(\$193.46)	\$16,382.05	\$16,188.59	\$16,188.59								
22 Uniform Construction Code	2.00	3.00	1.74%	\$2,036.93	\$116,846.40	\$118,883.33	\$118,883.33								
23 Insurance			-16.45%	(\$417,438.99)	\$2,537,054.63	\$2,119,615.64	\$2,119,615.64								
25 Public Safety	29.00	55.00	7.52%	\$237,547.72	\$3,160,577.00	\$3,398,124.72	\$3,398,124.72								
26 Public Works	36.00		3.68%	\$85,257.09	\$2,314,752.48	\$2,400,009.57	\$2,400,009.57								
27 Health and Human Services		2.00	0.23%	\$95.48	\$40,874.05	\$40,969.53	\$40,969.53								
28 Parks and Recreation	9.00	2.00	-4.31%	(\$23,827.02)	\$552,714.36	\$528,887.34	\$528,887.34								
29 Education (including Library)			3.50%	\$575.00	\$16,425.00	\$17,000.00	\$17,000.00								
30 Unclassified			94.44%	\$17,000.00	\$18,000.00	\$35,000.00	\$35,000.00								
31 Utilities and Bulk Purchases			-4.47%	(\$27,586.00)	\$617,500.00	\$589,914.00	\$589,914.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			18.12%	\$211,877.78	\$1,169,005.22	\$1,380,883.00	\$1,314,383.00			\$66,500.00					
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			-3.02%	(\$13,008.04)	\$430,869.99	\$417,861.95	\$417,861.95								
43 Court and Public Defender	4.00	2.00	1.81%	\$4,478.89	\$247,944.44	\$252,423.33	\$252,423.33								
44 Capital			-5.88%	(\$5,000.00)	\$85,000.00	\$80,000.00	\$80,000.00								
45 Debt			13.92%	\$197,932.55	\$1,422,076.36	\$1,620,008.91	\$1,488,682.78			\$131,326.13					
46 Deferred Charges			-98.02%	(\$66,066.89)	\$67,404.22	\$1,337.33	\$1,337.33								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			-4.45%	(\$35,639.39)	\$801,428.17	\$765,788.78	\$765,788.78								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	85.00	71.00	10.71%	\$1,551,427.18	\$14,489,124.25	\$16,040,551.43	\$14,587,826.43	\$0.00	\$0.00	\$1,452,725.00	\$0.00	\$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, 2018 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2018 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	68	\$7,374,400.00	0.94%	15A Public Schools		\$19,584,700.00	15.16%
2 Residential	3,380	\$565,245,100.00	72.14%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property		\$56,829,000.00	44.00%
4A Commercial	122	\$69,153,000.00	8.83%	15D Church and Charities		\$19,739,600.00	15.28%
4B Industrial	50	\$85,463,300.00	10.91%	15E Cemeteries & Graveyards		\$9,198,300.00	7.12%
4C Apartments	8	\$56,325,400.00	7.19%	15F Other Exempt		\$23,817,400.00	18.44%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,628	\$783,561,200.00	100.00%	Total	0	\$129,169,000.00	100.00%
Average Ratio (%), Assessed to True Value		106.23%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$737,608,208.60		Non-Exempt Properties			16.48%
Total # of property tax appeals filed in 2018	County Tax Board	56.00					
	State Tax Court	4.00					
Number of 2018 County Tax Board decisions appealed to Tax Court		1.00					
Number of pending property tax appeals in State Tax Court		3.00					
Amount paid out by municipality for tax appeals in 2018							

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 2018 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	43,435.00	\$40,000.00		\$375.00		\$3,060.00
Supervisory Staff (Department Heads & Managers)	9.00		1,139,426.03	\$794,312.21		\$101,130.83	\$163,011.24	\$80,971.75
Police Officers (Including Superior Officers)	23.00		2,785,419.77	\$1,922,954.22	\$32,906.36	\$557,817.15	\$268,546.23	\$3,195.81
Fire Fighters (Including Superior Officers)		25.00	142,000.00	\$142,000.00				
All Other Union Employees not listed above	46.00		3,062,230.76	\$2,112,568.22	\$40,631.76	\$239,156.75	\$663,790.56	\$6,083.47
All Other Non-Union Employees not listed above	13.00	31.00	1,240,498.96	\$907,204.99	\$2,500.00	\$71,279.47	\$256,966.08	\$2,548.42
Totals	91.00	63.00	8,413,010.52	\$5,919,039.64	\$76,038.12	\$969,759.20	\$1,352,314.11	\$95,859.45

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	20.00	\$11,700.00	\$234,000.00	20.00	\$11,928.00	\$238,560.00
Parent & Child	10.00	\$17,080.00	\$170,800.00	9.00	\$17,412.00	\$156,708.00
Employee & Spouse (or Partner)	9.00	\$26,076.00	\$234,684.00	14.00	\$26,568.00	\$371,952.00
Family	39.00	\$29,100.00	\$1,134,900.00	39.00	\$29,652.00	\$1,156,428.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	78.00		\$1,774,384.00	82.00		\$1,923,648.00
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	5	\$13,272.00	\$66,360.00	6	\$13,524.00	\$81,144.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$29,676.00	\$59,352.00	2	\$30,216.00	\$60,432.00
Family	4	\$32,700.00	\$130,800.00	4	\$33,300.00	\$133,200.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	11.00		\$256,512.00	12.00		\$274,776.00
GRAND TOTAL	89.00		\$2,030,896.00	94.00		\$2,198,424.00

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 - 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)
