



State of New Jersey Local Government Services

Year: **2021 Municipal User Friendly Budget**

MUNICIPALITY:	0404 Bellmawr Borough - County of Camden	▼	Introduced	▼	
Municode:	0404	Filename: 0404_fbi_2021.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	A	Fasulo	finance@bellmawr.com
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Municipal Clerk

Francine	M	Wright	boroclerk@bellmawr.com
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Registered Municipal Accountant

Robert	S	Marrone	rmarrone@bowman.cpa
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Raymond		Bider	12/31/2022	
Jamie		Casey	12/31/2022	
Craig		Wilhelm	12/31/2021	
Steven	B	Hagerty	12/31/2021	
James	F	D'Angelo	12/31/2023	
Joanne		Fina	12/31/2023	



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year	Calendar Year	% of	Avg Residential
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>
Municipal Purpose Tax	1.185	\$9,281,839.51	30.82%	\$1,978.95
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	1.291	\$10,115,587.00	33.59%	\$2,155.97
Regional School District	0.529	\$4,142,322.00	13.75%	\$883.43
County Purposes	0.769	\$6,028,672.84	20.02%	\$1,284.23
County Library	0.050	\$394,758.05	1.31%	\$83.50
County Board of Health			0.00%	\$0.00
County Open Space	0.020	\$154,843.16	0.51%	\$33.40
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2020 Budget)	3.844	\$30,118,022.56	100.00%	\$6,419.48

Total Taxable Valuation as of **October 1, 2020** **\$788,494,700.00**

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

Current Year Average Residential Assessment **\$167,000.00**

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 (+/-)
\$9,281,839.51	\$9,343,691.62	0.67%	\$61,852.11

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,978.95	\$1,978.95	0.00%	\$0.00

Current Year 2021 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED		\$9,343,691.62
Municipal Library			
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District	ESTIMATED		\$10,317,898.74
Regional School District	ESTIMATED		\$4,225,168.44
County Purposes	ESTIMATED		\$6,149,246.30
County Library	ESTIMATED		\$402,653.21
County Board of Health			
County Open Space	ESTIMATED		\$157,940.02
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$30,596,598.33

Revenue Anticipated, Excluding Tax Levy **6,062,148.44**

Budget Appropriations, before Reserve for Uncollected Taxes **14,573,612.59**

Total Non-Municipal Tax Levy **\$21,252,906.71**

Amount to be Raised by Taxes - Before RUT **\$29,764,370.86**

Reserve for Uncollected Taxes (RUT) **\$832,227.47**

Total Amount to be Raised by Taxes **\$30,596,598.33**

% of Tax Collections used to Calculate RUT **97.28%**

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2020 **29,865,495.11**

Total Tax Levy, CY 2020 **30,343,082.92**

% of Taxes Collected, CY 2020 **98.43%**

Delinquent Taxes - December 31, 2020 **\$486,832.78**

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	86.51%	\$1,509,615.00	\$1,745,000.00	\$3,254,615.00	\$1,724,615.00			\$1,530,000.00				
08	Local Revenue	-15.41%	(\$189,103.95)	\$1,227,103.95	\$1,038,000.00	\$1,038,000.00							
09	State Aid (without offsetting appropriation)	0.00%	(\$0.01)	\$1,215,317.01	\$1,215,317.00	\$1,215,317.00							
08	Uniform Construction Code Fees	-5.59%	(\$13,022.93)	\$233,022.93	\$220,000.00	\$220,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	4.63%	\$13,348.43	\$288,025.84	\$301,374.27	\$301,374.27							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-67.73%	(\$90,631.92)	\$133,812.42	\$43,180.50	\$43,180.50							
08	Other Special Items	18.87%	\$184,102.25	\$975,559.42	\$1,159,661.67	\$1,159,661.67							
15	Receipts from Delinquent Taxes	-42.31%	(\$274,984.61)	\$649,984.61	\$375,000.00	\$375,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-4.59%	(\$449,886.15)	\$9,793,577.77	\$9,343,691.62	\$9,343,691.62							
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		4.24%	\$689,436.11	\$16,261,403.95	\$16,950,840.06	\$15,420,840.06	\$0.00	\$0.00	\$1,530,000.00	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20 General Government	6.00	7.00	196.83%	\$1,650,788.34	\$838,673.21	\$2,489,461.55	\$916,281.00	\$43,180.55			\$1,530,000.00				
21 Land-Use Administration			13.42%	\$2,050.88	\$15,281.12	\$17,332.00	\$17,332.00								
22 Uniform Construction Code			16.20%	\$19,817.00	\$122,361.00	\$142,178.00	\$142,178.00								
23 Insurance			-3.04%	(\$78,887.64)	\$2,591,331.64	\$2,512,444.00	\$2,512,444.00								
25 Public Safety			-2.11%	(\$78,023.47)	\$3,690,474.47	\$3,612,451.00	\$3,612,451.00								
26 Public Works			2.12%	\$53,206.74	\$2,509,793.26	\$2,563,000.00	\$2,563,000.00								
27 Health and Human Services			-1.39%	(\$666.92)	\$48,066.92	\$47,400.00	\$47,400.00								
28 Parks and Recreation			6.46%	\$33,156.90	\$513,225.75	\$546,382.65	\$546,382.65								
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00								
31 Utilities and Bulk Purchases			0.00%	\$0.00	\$584,044.00	\$584,044.00	\$584,044.00								
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			12.98%	\$172,467.99	\$1,328,245.00	\$1,500,712.99	\$1,500,712.99								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			9.00%	\$24,874.27	\$276,500.00	\$301,374.27	\$301,374.27								
43 Court and Public Defender			5.46%	\$13,286.80	\$243,525.20	\$256,812.00	\$256,812.00								
44 Capital			-35.00%	(\$35,000.00)	\$100,000.00	\$65,000.00	\$65,000.00								
45 Debt			-8.60%	(\$135,420.50)	\$1,575,291.73	\$1,439,871.23	\$1,439,871.23								
46 Deferred Charges			-99.20%	(\$18,501.10)	\$18,650.00	\$148.90	\$148.90								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.91%	\$7,474.70	\$824,752.77	\$832,227.47	\$832,227.47								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	6.00	7.00	10.64%	\$1,630,623.99	\$15,320,216.07	\$16,950,840.06	\$15,377,659.51	\$43,180.55	\$0.00	\$0.00	\$1,530,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X				JIF Dividend	\$206,028.00	Amount of dividend is susceptible to companys earnings
X				Medical Marijuana Tax	\$327,832.58	Amount of tax revenue is susceptible to companys sales

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	68	\$7,321,200.00	0.93%	15A Public Schools	4	\$19,584,700.00	15.52%
2 Residential	3,385	\$566,225,000.00	71.68%	15B Other Schools			0.00%
3A/3B Farm	0		0.00%	15C Public Property	74	\$56,349,400.00	44.65%
4A Commercial	120	\$73,992,700.00	9.37%	15D Church and Charities	19	\$19,739,600.00	15.64%
4B Industrial	49	\$84,685,200.00	10.72%	15E Cemeteries & Graveyards	4	\$9,198,300.00	7.29%
4C Apartments	8	\$56,270,600.00	7.12%	15F Other Exempt	49	\$21,344,200.00	16.91%
5A/5B Railroad	3	\$1,404,500.00	0.18%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	3,634	\$789,899,200.00	100.00%	Total	150	\$126,216,200.00	100.00%
Average Ratio (%), Assessed to True Value		95.21%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$829,638,903.48		Non-Exempt Properties			15.98%
Total # of property tax appeals filed in 2020	County Tax Board	41.00					
	State Tax Court						
Number of 2020 County Tax Board decisions appealed to Tax Court		1.00					
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2020		\$43.00					

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 2020 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	43,436.00	\$40,001.00		\$375.00		\$3,060.00
Supervisory Staff (Department Heads & Managers)	7.00		819,056.38	\$572,389.40		\$84,674.83	\$105,502.08	\$56,490.07
Police Officers (Including Superior Officers)	22.00	3.00	3,276,479.73	\$2,176,902.78	\$69,184.00	\$672,760.00	\$326,067.86	\$31,565.09
Fire Fighters (Including Superior Officers)	1.00	21.00	239,820.30	\$208,399.88		\$15,477.82		\$15,942.60
All Other Union Employees not listed above	15.00	30.00	1,605,407.45	\$1,084,636.38	\$124,888.94	\$79,906.65	\$228,180.48	\$87,795.00
All Other Non-Union Employees not listed above	32.00	9.00	2,758,822.10	\$1,813,251.20		\$273,982.26	\$532,876.52	\$138,712.12
Totals	77.00	70.00	8,743,021.96	\$5,895,580.64	\$194,072.94	\$1,127,176.56	\$1,192,626.94	\$333,564.88

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	\$11,880.00	\$237,600.00	21.00	\$11,448.00	\$240,408.00
Parent & Child	11.00	\$17,340.00	\$190,740.00	9.00	\$16,716.00	\$150,444.00
Employee & Spouse (or Partner)	13.00	\$26,460.00	\$343,980.00	11.00	\$25,524.00	\$280,764.00
Family	29.00	\$29,616.00	\$858,864.00	34.00	\$28,488.00	\$968,592.00
Employee Cost Sharing Contribution (enter as negative -)			(\$325,520.00)			
Subtotal	73.00		\$1,305,664.00	75.00		\$1,640,208.00
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	9	\$13,368.00	\$120,312.00	6	\$12,984.00	\$77,904.00
Parent & Child	1	\$17,340.00	\$17,340.00	1	\$16,716.00	\$16,716.00
Employee & Spouse (or Partner)	9	\$26,460.00	\$238,140.00	3	\$29,028.00	\$87,084.00
Family	6	\$33,036.00	\$198,216.00	9	\$31,992.00	\$287,928.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	25.00		\$574,008.00	19.00		\$469,632.00
GRAND TOTAL	98.00		\$1,879,672.00	94.00		\$2,109,840.00

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)
