



# State of New Jersey Local Government Services

Year: **2023 Municipal User Friendly Budget**

**MUNICIPALITY:** 0404 Bellmawr Borough - County of Camden

Introduced

**Municode:** 0404

**Filename:** 0404\_fbi\_2023.xlsm

**Website:** [www.bellmawr.com](http://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	12/31/2026	<a href="mailto:mayor-sauter@bellmawr.com">mayor-sauter@bellmawr.com</a>

## 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
James	F	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>
Craig		Wilhelm	12/31/2024	<a href="mailto:craigwilhelm@bellmawr.com">craigwilhelm@bellmawr.com</a>
William		Evans	12/31/2024	<a href="mailto:wevans@bellmawr.com">wevans@bellmawr.com</a>
Raymond		Bider	12/31/2025	<a href="mailto:rbider@bellmawr.com">rbider@bellmawr.com</a>
Jamie		Casey	12/31/2025	<a href="mailto:jcasey@bellmawr.com">jcasey@bellmawr.com</a>

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2022 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	\$9,409,961.50	31.00%	\$1,988.89
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	1.280	\$10,159,623.00	33.46%	\$2,148.34
Regional School District	0.524	\$4,160,116.00	13.70%	\$879.48
County Purposes	0.766	\$6,059,181.64	19.96%	\$1,285.65
County Library	0.051	\$401,610.86	1.32%	\$85.60
County Board of Health			0.00%	\$0.00
County Open Space	0.021	\$168,464.32	0.55%	\$35.25
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2022 Budget)</b>	<b>3.827</b>	<b>\$30,358,957.32</b>	<b>100.00%</b>	<b>\$6,423.20</b>

### Current Year 2023 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax		ESTIMATED	\$9,805,511.55
Municipal Library			
Municipal Open Space			
Municipal Arts and Culture			
Fire Districts (total levies)			
Other Special Districts (total levies)			
Local School District		ESTIMATED	\$10,362,815.46
Regional School District		ESTIMATED	\$4,243,318.32
County Purposes		ESTIMATED	\$6,180,365.27
County Library		ESTIMATED	\$409,643.08
County Board of Health			
County Open Space		ESTIMATED	\$171,833.61
Other County Levies (total)			
<b>Total ESTIMATED amount to be raised by taxes</b>			<b>\$31,173,487.29</b>

Total Taxable Valuation as of **October 1, 2022** **\$814,458.00**  
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment **\$167,839.00**

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.185	1.200	1.27%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,409,961.50	\$9,805,511.55	4.20%	\$395,550.05

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,988.89	\$2,014.07	1.27%	\$25.18

Revenue Anticipated, Excluding Tax Levy	7,842,954.26
Budget Appropriations, before Reserve for Uncollected Taxes	16,791,056.53
Total Non-Municipal Tax Levy	\$21,367,975.74
Amount to be Raised by Taxes - Before RUT	\$30,316,078.01
Reserve for Uncollected Taxes (RUT)	\$822,046.49
<b>Total Amount to be Raised by Taxes</b>	<b>\$31,138,124.50</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 2022	30,252,688.17
Total Tax Levy, CY 2022	30,358,957.32
% of Taxes Collected, CY 2022	99.65%
Delinquent Taxes - December 31, 2022	\$651,853.88

**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	28.64%	\$620,100.00	\$2,164,900.00	\$2,785,000.00	\$2,335,000.00			\$450,000.00				
08	Local Revenue	-17.52%	(\$458,789.95)	\$2,618,789.95	\$2,160,000.00	\$858,000.00			\$1,302,000.00				
09	State Aid (without offsetting appropriation)	5.91%	\$71,796.65	\$1,215,317.00	\$1,287,113.65	\$1,287,113.65							
08	Uniform Construction Code Fees	-0.93%	(\$1,686.00)	\$181,686.00	\$180,000.00	\$180,000.00							
<b><i>Special Revenue Items w/ Prior Written Consent</i></b>													
11	Shared Services Agreements	21.12%	\$75,170.54	\$355,957.46	\$431,128.00	\$431,128.00							
08	Additional Revenue Offset by Appropriations	24.08%	\$132,098.89	\$548,628.27	\$680,727.16	\$680,727.16							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	-23.43%	(\$542,563.43)	\$2,315,814.04	\$1,773,250.61	\$1,773,250.61							
15	Receipts from Delinquent Taxes	-45.52%	(\$292,385.43)	\$642,385.43	\$350,000.00	\$350,000.00							
<b><i>Amount to be raised by taxation</i></b>													
07	Local Tax for Municipal Purposes	-5.06%	(\$523,029.10)	\$10,328,540.65	\$9,805,511.55	\$9,805,511.55							
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>		-4.51%	(\$919,287.83)	\$20,372,018.80	\$19,452,730.97	\$17,700,730.97	\$0.00	\$0.00	\$1,752,000.00	\$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	13.00	35.43%	\$933,283.89	\$2,634,144.27	\$3,567,428.16	\$1,134,701.00	\$680,727.16			\$1,752,000.00					
21 Land-Use Administration		2.00	55.86%	\$9,800.00	17,545.00	\$27,345.00	\$27,345.00									
22 Uniform Construction Code	1.00	8.00	20.29%	\$31,200.00	\$153,800.00	\$185,000.00	\$185,000.00									
23 Insurance			0.60%	\$15,360.00	2,549,900.00	\$2,565,260.00	\$2,565,260.00									
25 Public Safety	16.00	74.00	8.83%	\$336,606.84	3,810,183.16	\$4,146,790.00	\$4,146,790.00									
26 Public Works	7.00	44.00	5.06%	\$132,489.99	\$2,616,717.00	\$2,749,206.99	\$2,749,206.99									
27 Health and Human Services		3.00	-4.16%	(\$2,096.00)	\$50,396.00	\$48,300.00	\$48,300.00									
28 Parks and Recreation	7.00	2.00	-0.34%	(\$2,224.77)	\$653,324.77	\$651,100.00	\$651,100.00									
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00										
30 Unclassified			37.64%	\$15,860.61	\$42,139.39	\$58,000.00	\$58,000.00									
31 Utilities and Bulk Purchases			-0.38%	(\$2,625.00)	\$696,425.00	\$693,800.00	\$693,800.00									
32 Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00										
35 Contingency			#DIV/0!	\$0.00		\$0.00										
36 Statutory Expenditures			2.52%	\$40,337.76	\$1,598,744.24	\$1,639,082.00	\$1,639,082.00									
37 Judgements			#DIV/0!	\$0.00		\$0.00										
42 Shared Services			8.51%	\$33,794.38	\$397,333.62	\$431,128.00	\$431,128.00									
43 Court and Public Defender	3.00	1.00	15.04%	\$36,280.00	\$241,200.00	\$277,480.00	\$277,480.00									
44 Capital			-86.52%	(\$385,000.00)	\$445,000.00	\$60,000.00	\$60,000.00									
45 Debt			7.06%	\$100,760.28	\$1,426,295.00	\$1,527,055.28	\$1,527,055.28									
46 Deferred Charges			-100.00%	(\$19,973.11)	\$19,973.11	\$0.00										
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00										
50 Reserve for Uncollected Taxes			-0.18%	(\$1,505.76)	\$824,485.82	\$822,980.06	\$822,980.06									
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00										
Total	39.00	147.00	7.00%	\$1,272,349.11	\$18,177,606.38	\$19,449,955.49	\$17,017,228.33	\$680,727.16	\$0.00	\$0.00	\$1,752,000.00	\$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, 2022 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2022 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	66	\$8,702,200.00	1.07%	15A Public Schools	4	\$19,584,700.00	15.35%
2 Residential	3,380	\$567,295,500.00	69.65%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	72	\$56,730,400.00	44.46%
4A Commercial	120	\$80,064,000.00	9.83%	15D Church and Charities	19	\$19,739,600.00	15.47%
4B Industrial	49	\$101,113,800.00	12.41%	15E Cemeteries & Graveyards	4	\$9,198,300.00	7.21%
4C Apartments	8	\$57,283,100.00	7.03%	15F Other Exempt	55	\$22,355,100.00	17.52%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,623	\$814,458,600.00	100.00%	Total	154	\$127,608,100.00	100.00%
Average Ratio (%), Assessed to True Value		89.39%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$911,129,432.82		Non-Exempt Properties			15.67%
Total # of property tax appeals filed in 2022	County Tax Board	11.00					
	State Tax Court	8.00					
Number of 2022 County Tax Board decisions appealed to Tax Court		2.00					
Number of pending property tax appeals in State Tax Court		10.00					
Amount paid out by municipality for tax appeals in 2022							

### 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 2022 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	43,859.00	\$40,000.00		\$799.00		\$3,060.00
Supervisory Staff (Department Heads & Managers)	9.00		1,081,312.22	\$719,527.41		\$149,853.44	\$156,887.52	\$55,043.85
Police Officers (Including Superior Officers)	22.00		3,571,349.46	\$2,366,357.00	\$64,453.00	\$785,177.00	\$321,050.28	\$34,312.18
Fire Fighters (Including Superior Officers)	2.00	54.00	500,524.54	\$416,030.00		\$25,681.44	\$47,413.76	\$11,399.34
All Other Union Employees not listed above	34.00		3,053,832.48	\$1,897,562.68	\$75,445.59	\$324,672.98	\$610,987.68	\$145,163.55
All Other Non-Union Employees not listed above	15.00	35.00	1,693,617.27	\$1,240,180.53	\$23,450.00	\$128,149.19	\$244,541.16	\$57,296.39
<b>Totals</b>	<b>82.00</b>	<b>96.00</b>	<b>9,944,494.97</b>	<b>\$6,679,657.62</b>	<b>\$163,348.59</b>	<b>\$1,414,333.05</b>	<b>\$1,380,880.40</b>	<b>\$306,275.31</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	25.00	\$11,964.00	\$299,100.00	20.00	\$11,988.00	\$239,760.00
Parent & Child	10.00	\$17,472.00	\$174,720.00	7.00	\$18,240.00	\$127,680.00
Employee & Spouse (or Partner)	7.00	\$26,664.00	\$186,648.00	12.00	\$26,664.00	\$319,968.00
Family	32.00	\$29,904.00	\$956,928.00	37.00	\$30,252.00	\$1,119,324.00
Employee Cost Sharing Contribution (enter as negative - )			(\$364,000.00)			(\$332,000.00)
Subtotal	74.00		\$1,253,396.00	76.00		\$1,474,732.00
<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	\$11,964.00	\$215,352.00	18	\$11,988.00	\$215,784.00
Parent & Child	1	\$17,472.00	\$17,472.00	1	\$18,240.00	\$18,240.00
Employee & Spouse (or Partner)	4	\$26,664.00	\$106,656.00	4	\$26,664.00	\$106,656.00
Family	8	\$29,904.00	\$239,232.00	8	\$30,252.00	\$242,016.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	31.00		\$578,712.00	31.00		\$582,696.00
<b>GRAND TOTAL</b>	105.00		\$1,832,108.00	107.00		\$2,057,428.00

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)
