



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1306\_fba\_2020.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Mark		Walsifer	12/31/2022	<a href="mailto:mwalsifer@belmar.com">mwalsifer@belmar.com</a>

**Chief Administrative Officer**

Edward	D	Kirschenbaum		<a href="mailto:ekirschenbaum@belmar.com">ekirschenbaum@belmar.com</a>
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**Chief Financial Officer**

Ricardo	D	Llanos		<a href="mailto:rlanos@belmar.com">rlanos@belmar.com</a>
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**Municipal Clerk**

April		Claudio		<a href="mailto:aclaudio@belmar.com">aclaudio@belmar.com</a>
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**Registered Municipal Accountant**

Robert		Allison		
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Thomas		Brennan	12/31/2020	
Thomas		Carvelli	12/1/2022	
James		McCracken	12/31/2022	
Patricia		Wann	12/31/2021	

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Date Acknowledged:

Acknowledged by:



**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/Sewer Utility	Beach Utility	Parking Utility	Utility	Utility	Utility
08	Surplus	193.40%	\$2,262,158.24	\$1,169,700.00	\$3,431,858.24	\$2,144,000.00		\$299,999.75	\$943,858.49	\$44,000.00			
08	Local Revenue	148.20%	\$6,316,702.75	\$4,262,197.25	\$10,578,900.00	\$4,029,000.00		\$3,005,000.00	\$3,466,000.00	\$78,900.00			
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$423,499.00	\$423,499.00	\$423,499.00							
08	Uniform Construction Code Fees	-20.58%	(\$37,573.00)	\$182,573.00	\$145,000.00	\$145,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	-0.18%	(\$617.16)	\$344,820.16	\$344,203.00	\$344,203.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-35.28%	(\$163,182.63)	\$462,589.00	\$299,406.37	\$299,406.37							
08	Other Special Items	63.32%	\$931,382.79	\$1,470,829.21	\$2,402,212.00	\$1,383,500.00		\$518,712.00	\$500,000.00				
15	Receipts from Delinquent Taxes	-1.08%	(\$3,283.61)	\$303,283.61	\$300,000.00	\$300,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-3.58%	(\$305,375.52)	\$8,540,359.88	\$8,234,984.36	\$8,234,984.36							
07	Minimum Library Tax	-0.04%	(\$216.79)	\$605,921.79	\$605,705.00	\$605,705.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>50.66%</b>	<b>\$8,999,995.07</b>	<b>\$17,765,772.90</b>	<b>\$26,765,767.97</b>	<b>\$17,909,297.73</b>	<b>\$0.00</b>	<b>\$3,823,711.75</b>	<b>\$4,909,858.49</b>	<b>\$122,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	Water/ Sewer Utility	Beach Utility	Parking Utility	Utility	Utility	Utility
20	General Government	12.00	9.00	32.97%	\$361,405.00	\$1,096,200.00	\$1,457,605.00	\$1,128,605.00	\$10,000.00		\$319,000.00				
21	Land-Use Administration			58.61%	\$19,400.00	\$33,100.00	\$52,500.00	\$52,500.00							
22	Uniform Construction Code		6.00	1.53%	\$2,379.00	\$155,500.00	\$157,879.00	\$157,879.00							
23	Insurance			5.12%	\$138,000.00	\$2,695,000.00	\$2,833,000.00	\$2,640,000.00			\$193,000.00				
25	Public Safety	31.00	84.00	28.75%	\$1,099,068.37	\$3,823,240.00	\$4,922,308.37	\$3,868,902.00	\$299,406.37		\$754,000.00				
26	Public Works	24.00	29.00	140.08%	\$1,903,250.00	\$1,358,660.00	\$3,261,910.00	\$1,379,024.00		\$1,096,566.00	\$786,320.00				
27	Health and Human Services			-18.94%	(\$7,500.00)	\$39,600.00	\$32,100.00	\$32,100.00							
28	Parks and Recreation	1.00	300.00	183.06%	\$1,612,200.00	\$880,700.00	\$2,492,900.00	\$906,900.00			\$1,586,000.00				
29	Education (including Library)	2.00	7.00	-0.04%	(\$216.79)	\$605,921.79	\$605,705.00	\$605,705.00							
30	Unclassified			21.24%	\$233,900.00	\$1,101,000.00	\$1,334,900.00	1,225,000			\$70,000.00	\$39,900.00			
31	Utilities and Bulk Purchases			426.57%	\$2,004,892.00	\$470,000.00	\$2,474,892.00	\$477,000.00		\$1,921,892.00	\$76,000.00				
32	Landfill / Solid Waste Disposal			34.79%	\$135,000.00	\$388,000.00	\$523,000.00	\$460,000.00			\$63,000.00				
35	Contingency			0.00%	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00							
36	Statutory Expenditures			57.52%	\$623,825.81	\$1,084,474.90	\$1,708,300.71	\$1,222,049.10		\$58,813.12	\$419,438.49	\$8,000.00			
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			-6.19%	(\$22,703.00)	\$366,906.00	\$344,203.00	\$344,203.00							
43	Court and Public Defender	3.00	5.00	7.81%	\$11,100.00	\$142,056.00	\$153,156.00	\$153,156.00							
44	Capital			224.00%	\$280,000.00	\$125,000.00	\$405,000.00	\$20,000.00		\$190,000.00	\$120,000.00	\$75,000.00			
45	Debt			128.75%	\$1,795,601.76	\$1,394,680.09	\$3,190,281.85	\$2,110,741.22		\$556,440.63	\$523,100.00				
46	Deferred Charges			578.37%	\$251,343.68	\$43,457.49	\$294,801.17	\$294,801.17							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			1.96%	\$10,011.48	\$510,314.39	\$520,325.87	\$520,325.87							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>73.00</b>	<b>440.00</b>	<b>64.06%</b>	<b>\$10,450,957.31</b>	<b>\$16,314,810.66</b>	<b>\$26,765,767.97</b>	<b>\$17,599,891.36</b>	<b>\$309,406.37</b>	<b>\$0.00</b>	<b>\$3,823,711.75</b>	<b>\$4,909,858.49</b>	<b>\$122,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



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

<b>Property Tax Assessments - Taxable Properties (October 1, 2019 Value)</b>				<b>Property Tax Assessments - Exempt Properties (October 1, 2019 Value)</b>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	88	\$26,114,000.00	1.52%	15A Public Schools	1	\$8,775,100.00	3.38%
2 Residential	2,664	\$1,517,895,500.00	88.52%	15B Other Schools	0		0.00%
3A/3B Farm	0		0.00%	15C Public Property	48	\$191,265,600.00	73.73%
4A Commercial	149	\$130,913,000.00	7.63%	15D Church and Charities	12	\$28,437,300.00	10.96%
4B Industrial	0		0.00%	15E Cemeteries & Graveyards	0		0.00%
4C Apartments	27	\$39,798,200.00	2.32%	15F Other Exempt	56	\$30,919,100.00	11.92%
5A/5B Railroad	1		0.00%				
6A/6B Business Personal Property	1		0.00%				
<b>Total</b>	<b>2,930</b>	<b>\$1,714,720,700.00</b>	<b>100.00%</b>	<b>Total</b>	<b>117</b>	<b>\$259,397,100.00</b>	<b>100.00%</b>
<b>Average Ratio (%), Assessed to True Value</b>				<b>92.61%</b>			
<b>Equalized Valuation, Taxable Properties</b>				<b>\$1,851,550,264.55</b>			
<b>Total # of property tax appeals filed in 2019</b>							
				County Tax Board	22.00		
				State Tax Court	11.00		
<b>Number of 2019 County Tax Board decisions appealed to Tax Court</b>				4.00			
<b>Number of pending property tax appeals in State Tax Court</b>				10.00			
<b>Amount paid out by municipality for tax appeals in 2019</b>							
					Percentage of Exempt vs. Non-Exempt Properties	15.13%	

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	6	\$49,308.00	\$730,800.00	\$59,137.00
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>6</b>	<b>49,308.00</b>	<b>730,800.00</b>	<b>59,137.00</b>



**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		5.00	20,243.58	\$18,805.00				\$1,438.58
Supervisory Staff (Department Heads & Managers)	8.00	1.00	1,067,138.44	\$822,377.10	\$3,000.00	\$61,257.87	\$117,362.12	\$63,141.35
Police Officers (Including Superior Officers)	25.00		4,395,039.69	\$2,538,780.00	\$425,000.00	\$704,243.00	\$500,287.52	\$226,729.17
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	39.00		3,964,856.34	\$2,399,153.65	\$281,100.00	\$298,632.13	\$780,931.16	\$205,039.40
All Other Non-Union Employees not listed above		364.00	3,563,304.94	\$3,299,083.55	\$11,000.00			\$253,221.39
<b>Totals</b>	<b>72.00</b>	<b>370.00</b>	<b>13,010,583.00</b>	<b>\$9,078,199.30</b>	<b>\$720,100.00</b>	<b>\$1,064,133.00</b>	<b>\$1,398,580.80</b>	<b>\$749,569.90</b>

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

**YES**

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	26.00	\$11,543.52	\$300,131.52	25.00	\$13,788.60	\$344,715.00
Parent & Child	4.00	\$20,662.80	\$82,651.20	5.00	\$25,114.80	\$125,574.00
Employee & Spouse (or Partner)	7.00	\$23,087.04	\$161,609.28	5.00	\$26,575.80	\$132,879.00
Family	27.00	\$32,206.32	\$869,570.64	30.00	\$37,313.76	\$1,119,412.80
Employee Cost Sharing Contribution (enter as negative - )			(\$324,000.00)			(\$324,000.00)
<b>Subtotal</b>	<b>64.00</b>		<b>\$1,089,962.64</b>	<b>65.00</b>		<b>\$1,398,580.80</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	30	\$6,890.76	\$206,722.80	29	\$8,500.08	\$246,502.32
Parent & Child	2	\$18,316.44	\$36,632.88	2	\$13,699.68	\$27,399.36
Employee & Spouse (or Partner)	26	\$7,778.64	\$202,244.64	26	\$11,562.96	\$300,636.96
Family	7	\$24,902.76	\$174,319.32	7	\$21,178.44	\$148,249.08
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>65.00</b>		<b>\$619,919.64</b>	<b>64.00</b>		<b>\$722,787.72</b>
<b>GRAND TOTAL</b>	<b>129.00</b>		<b>\$1,709,882.28</b>	<b>129.00</b>		<b>\$2,121,368.52</b>

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)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2021	2022	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$890,000.00	\$890,000.00	\$0.00	Utility Fund - Principal	\$491,600.00	\$435,000.00	\$450,000.00	\$9,935,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$587,940.63	\$501,000.00	\$479,250.00	\$4,151,315.94
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water/Sewer	\$13,135,288.36	\$13,135,288.36	\$0.00	Bond Anticipation Notes - Interest	\$413,741.22			
Beach	\$12,721,888.22	\$12,721,888.22	\$0.00	Bonds - Principal	\$950,000.00	\$1,150,000.00	\$1,205,000.00	\$14,780,000.00
Parking			\$0.00	Bonds - Interest	\$747,000.00	\$754,506.26	\$709,225.00	\$5,339,091.82
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$3,190,281.85	\$2,840,506.26	\$2,843,475.00	\$34,205,407.76
<u>Municipal Purposes</u>				Total Principal	\$1,441,600.00	\$1,585,000.00	\$1,655,000.00	\$24,715,000.00
Debt Authorized	\$179,999.93		\$179,999.93	Total Interest	\$1,748,681.85	\$1,255,506.26	\$1,188,475.00	\$9,490,407.76
Notes Outstanding	\$12,730,500.00		\$12,730,500.00	% of Total Current Year Budget	11.92%			
Bonds Outstanding	\$18,805,000.00		\$18,805,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$58,462,676.51	\$26,747,176.58	\$31,715,499.93	Description	Debt Not Listed Above			
Population (2010 census)	5,794			Total Guarantees - Governmental				
Per Capita Gross Debt	\$10,090.21			Total Guarantees - Other				
Per Capita Net Debt	\$5,473.85			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$1,771,111,165.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		1.79%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating	Aa3			
				Year of Last Rating	2014			
				Mark "X" if Municipality has no bond rating				





**USER FRIENDLY BUDGET SECTION - Notes**

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