



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1306_fba_2021.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	mwalsifer@belmar.com

Chief Administrative Officer

Edward	D	Kirschenbaum		ekirschenbaum@belmar.com
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Chief Financial Officer

Ricardo	D	Llanos		rllanos@belmar.com
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Municipal Clerk

April		Claudio		aclaudio@belmar.com
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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	12/31/2023	
Thomas		Carvelli	12/31/2022	
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	95,98%	\$2,057,779,30	\$2,144,040,00	\$4,201,819,30	\$2,539,000,00		\$337,921,71	\$1,275,397,59	\$49,500,00			
08	Local Revenue	172,17%	\$7,550,490,61	\$4,385,509,39	\$11,936,000,00	\$3,998,000,00		\$3,600,000,00	\$4,240,000,00	\$98,000,00			
09	State Aid (without offsetting appropriation)	0,00%	\$0,00	\$423,499,00	\$423,499,00	\$423,499,00							
08	Uniform Construction Code Fees	-1,01%	(\$1,320,00)	\$131,320,00	\$130,000,00	\$130,000,00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	12,35%	\$42,519,00	\$344,203,00	\$386,722,00	\$386,722,00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0,00		\$0,00								
10	Public and Private Revenue	-31,84%	(\$250,074,78)	\$785,503,12	\$535,428,34	\$535,428,34							
08	Other Special Items	24,44%	\$351,246,92	\$1,437,253,08	\$1,788,500,00	\$1,388,500,00			\$400,000,00				
15	Receipts from Delinquent Taxes	-3,42%	(\$10,637,47)	\$310,637,47	\$300,000,00	\$300,000,00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1,74%	(\$147,991,49)	\$8,488,352,21	\$8,340,360,72	\$8,340,360,72							
07	Minimum Library Tax	5,02%	\$30,436,34	\$605,705,00	\$636,141,34	\$636,141,34							
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							
	Total	50,50%	\$9,622,448,43	\$19,056,022,27	\$28,678,470,70	\$18,677,651,40	\$0,00	\$3,937,921,71	\$5,915,397,59	\$147,500,00	\$0,00	\$0,00	\$0,00

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	4,25%	\$62.000,00	\$1.457.605,00	\$1.519.605,00	1.167.605,00	\$10.000,00		\$342.000,00				
21	Land-Use Administration			-3,81%	(\$2.000,00)	\$52.500,00	\$50.500,00	50.500,00							
22	Uniform Construction Code		6,00	9,77%	\$15.421,00	\$157.879,00	\$173.300,00	173.300,00							
23	Insurance			5,67%	\$160.500,00	\$2.833.000,00	\$2.993.500,00	2.790.000,00			\$203.500,00				
25	Public Safety	31,00	84,00	9,31%	\$458.119,97	\$4.922.308,37	\$5.380.428,34	3.909.000,00	535.428,34		\$936.000,00				
26	Public Works	24,00	29,00	-5,48%	(\$178.844,00)	\$3.261.910,00	\$3.083.066,00	1.452.000,00		\$1.128.566,00	502.500,00				
27	Health and Human Services			0,00%	\$0,00	\$32.100,00	\$32.100,00	32.100,00							
28	Parks and Recreation	1,00	300,00	32,00%	\$797.640,00	\$2.492.900,00	\$3.290.540,00	986.000,00			2.304.540,00				
29	Education (including Library)	2,00	7,00	5,02%	\$30.436,34	\$605.705,00	\$636.141,34	636.141,34							
30	Unclassified			-1,68%	(\$22.400,00)	\$1.334.900,00	\$1.312.500,00	1.312.500,00							
31	Utilities and Bulk Purchases			4,03%	\$99.636,00	\$2.474.892,00	\$2.574.528,00	487.000,00		\$1.946.528,00	\$76.000,00	\$65.000,00			
32	Landfill / Solid Waste Disposal			0,00%	\$0,00	\$523.000,00	\$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			9,47%	\$161.699,99	\$1.708.300,71	\$1.870.000,70	1.370.528,85		\$62.614,26	\$429.357,59	\$7.500,00			
37	Judgements			#DIV/0!	\$0,00	\$0,00	\$0,00								
42	Shared Services			12,35%	\$42.519,00	\$344.203,00	\$386.722,00	386.722,00							
43	Court and Public Defender	3,00	5,00	-0,10%	(\$156,00)	\$153.156,00	\$153.000,00	153.000,00							
44	Capital			168,79%	\$683.613,45	\$405.000,00	\$1.088.613,45	174.000,00		258.613,45	\$581.000,00	\$75.000,00			
45	Debt			-4,47%	(\$142.681,85)	\$3.190.281,85	\$3.047.600,00	2.028.500,00		\$541.600,00	\$477.500,00				
46	Deferred Charges			-85,75%	(\$252.801,17)	\$294.801,17	\$42.000,00	42.000,00							
48	Debt - Type 1 School District			#DIV/0!	\$0,00	\$0,00	\$0,00								
50	Reserve for Uncollected Taxes			0,00%	\$0,00	\$520.325,87	\$520.325,87	520.325,87							
55	Surplus General Budget			#DIV/0!	\$0,00	\$0,00	\$0,00								
	Total	73,00	440,00	7,15%	\$1.912.702,73	\$26.765.767,97	\$28.678.470,70	\$18.132.223,06	\$545.428,34	\$0,00	\$3.937.921,71	\$5.915.397,59	\$147.500,00	\$0,00	\$0,00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)				Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	102	\$28.202.100,00	1,63%	15A Public Schools	1	\$8.775.100,00	3,36%
2 Residential	2.668	\$1.534.195.700,00	88,44%	15B Other Schools	1	\$4.782.600,00	1,83%
3A/3B Farm	0		0,00%	15C Public Property	48	\$191.266.500,00	73,18%
4A Commercial	147	\$132.011.400,00	7,61%	15D Church and Charities	9	\$20.550.300,00	7,86%
4B Industrial	0		0,00%	15E Cemeteries & Graveyards	0		0,00%
4C Apartments	27	\$40.402.000,00	2,33%	15F Other Exempt	56	\$35.981.000,00	13,77%
5A/5B Railroad	1		0,00%				
6A/6B Business Personal Property	1		0,00%				
Total	2.946	\$1.734.811.200,00	100,00%	Total	115	\$261.355.500,00	100,00%
Average Ratio (%), Assessed to True Value				89,85%			
Equalized Valuation, Taxable Properties				\$1.930.785.976,63			
Total # of property tax appeals filed in 2020				County Tax Board		16,00	
				State Tax Court		5,00	
Number of 2020 County Tax Board decisions appealed to Tax Court				4,00			
Number of pending property tax appeals in State Tax Court				5,00			
Amount paid out by municipality for tax appeals in 2020				\$0,00			
				Percentage of Exempt vs. Non-Exempt Properties			
				15,07%			

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
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)	10,00	2,00	1.322.737,89	\$805.795,00	\$3.000,00	\$52.070,07	\$400.000,00	\$61.872,82
Police Officers (Including Superior Officers)	26,00		5.029.498,84	\$2.768.000,00	\$425.000,00	\$742.234,34	\$850.000,00	\$244.264,50
Fire Fighters (Including Superior Officers)			0,00					\$0,00
All Other Union Employees not listed above	40,00		2.838.779,20	\$1.330.191,00	\$281.100,00	\$254.224,44	\$850.000,00	\$123.263,76
All Other Non-Union Employees not listed above		364,00	771.742,85	\$705.900,00	\$11.000,00			\$54.842,85
Totals	76,00	371,00	9.983.002,36	\$5.628.691,00	\$720.100,00	\$1.048.528,85	\$2.100.000,00	\$485.682,51

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

	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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	24,00	\$11.585,47	\$278.051,16	26,00	\$11.543,52	\$300.131,52
Parent & Child	5,00	\$20.850,79	\$104.253,96	4,00	\$20.662,80	\$82.651,20
Employee & Spouse (or Partner)	10,00	\$29.637,72	\$296.377,20	7,00	\$23.087,04	\$161.609,28
Family	23,00	\$32.415,86	\$745.564,80	27,00	\$32.206,32	\$869.570,64
Employee Cost Sharing Contribution (enter as negative -)			(\$298.000,00)			(\$324.000,00)
Subtotal	62,00		\$1.126.247,12	64,00		\$1.089.962,64
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	32	\$5.737,73	\$183.607,20	30	\$6.890,76	\$206.722,80
Parent & Child	1	\$15.291,24	\$15.291,24	2	\$18.316,44	\$36.632,88
Employee & Spouse (or Partner)	26	\$11.311,94	\$294.110,40	26	\$7.778,64	\$202.244,64
Family	12	\$27.130,63	\$325.567,56	7	\$24.902,76	\$174.319,32
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	71,00		\$818.576,40	65,00		\$619.919,64
GRAND TOTAL	133,00		\$1.944.823,52	129,00		\$1.709.882,28

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)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

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

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2022	2023	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$600.000,00	\$600.000,00	\$0,00	Utility Fund - Principal	\$450.850,00	\$466.697,95	\$486.574,69	\$9.714.724,98
Regional School Debt			\$0,00	Utility Fund - Interest	\$532.400,00	\$501.000,00	\$479.250,00	\$3.442.700,00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Water/Sewer	\$6.551.820,05	\$6.551.820,05	\$0,00	Bond Anticipation Notes - Interest				
Beach	\$6.081.888,22	\$6.081.888,22	\$0,00	Bonds - Principal	\$1.225.000,00	\$1.285.000,00	\$1.325.000,00	\$13.815.000,00
Parking			\$0,00	Bonds - Interest	\$803.500,00	\$758.175,00	\$706.962,50	\$5.373.306,24
0			\$0,00	Loans & Other Debt - Principal				
0			\$0,00	Loans & Other Debt - Interest				
0			\$0,00	Total	\$3.011.750,00	\$3.010.872,95	\$2.997.787,19	\$32.345.731,22
<u>Municipal Purposes</u>				Total Principal	\$1.675.850,00	\$1.751.697,95	\$1.811.574,69	\$23.529.724,98
Debt Authorized	\$399.925,15		\$399.925,15	Total Interest	\$1.335.900,00	\$1.259.175,00	\$1.186.212,50	\$8.816.006,24
Notes Outstanding	\$0,00		\$0,00	% of Total Current Year Budget	10,50%			
Bonds Outstanding	\$18.205.000,00		\$18.205.000,00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0,00	Total Guarantees - Governmental				
Total (Current Year)	\$31.838.633,42	\$13.233.708,27	\$18.604.925,15	Total Guarantees - Other				
Population (2010 census)	5.794			Total Capital/Equipment Leases				
Per Capita Gross Debt	\$5.495,10			Total Other				
Per Capita Net Debt	\$3.211,07			Bond Rating	Moody's	Standard & Poors	Fitch	
3 Yr. Average Property Valuation		\$1.847.770.104,33		Rating	Aa3			
Net Debt as % of 3 Year Avg Property Valuation		1,01%		Year of Last Rating	2014			
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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