



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:**

**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
James	R.	Brown	12/31/2015	

**Chief Administrative Officer**

James	R.	Brown		
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**Chief Financial Officer**

Dawn	Marie	Stollenwerk		<a href="mailto:dstollenwerk@mullicatownship.org">dstollenwerk@mullicatownship.org</a>
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**Municipal Clerk**

Kimberly		Johnson		<a href="mailto:kjohnson@mullicatownship.org">kjohnson@mullicatownship.org</a>
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Barbara		Rheault	12/31/2015	
Anthony		Gabris	12/31/2015	
Lawrence		Riffle	12/31/2016	
Christopher		Silva	12/31/2017	
James	R.	Brown	12/31/2016	



**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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-15.92%	(\$120,000.00)	\$754,000.00	\$634,000.00	\$634,000.00							
08	Local Revenue	-9.91%	(\$32,628.81)	\$329,128.81	\$296,500.00	\$296,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$493,216.00	\$493,216.00	\$493,216.00							
08	Uniform Construction Code Fees	-11.89%	(\$8,097.00)	\$68,097.00	\$60,000.00	\$60,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	8.07%	\$2,988.60	\$37,011.40	\$40,000.00	\$40,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-85.43%	(\$226,159.23)	\$264,722.66	\$38,563.43	\$38,563.43							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-8.97%	(\$41,889.93)	\$466,889.93	\$425,000.00	\$425,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-4.37%	(\$159,676.06)	\$3,658,074.63	\$3,498,398.57	\$3,498,398.57							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>-9.64%</b>	<b>(\$585,462.43)</b>	<b>\$6,071,140.43</b>	<b>\$5,485,678.00</b>	<b>\$5,485,678.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	6.00	1.67%	\$7,675.43	\$460,585.00	\$468,260.43	\$468,260.43							
21	Land-Use Administration		1.00	0.00%	\$0.00	\$9,225.00	\$9,225.00	\$9,225.00							
22	Uniform Construction Code	1.00	2.00	5.24%	\$5,500.00	\$105,000.00	\$110,500.00	\$110,500.00							
23	Insurance			3.00%	\$31,500.00	\$1,049,500.00	\$1,081,000.00	\$1,081,000.00							
25	Public Safety	14.00	2.00	0.68%	\$8,487.64	\$1,253,608.36	\$1,262,096.00	\$1,244,901.00	\$17,195.00						
26	Public Works	4.00	2.00	2.59%	\$9,047.43	\$349,605.57	\$358,653.00	\$349,700.00	\$8,953.00						
27	Health and Human Services			-33.81%	(\$11,860.00)	\$35,079.00	\$23,219.00	\$7,700.00	\$15,519.00						
28	Parks and Recreation			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			0.00%	\$0.00	\$1.00	\$1.00	\$1.00							
31	Utilities and Bulk Purchases			-4.10%	(\$8,000.00)	\$195,000.00	\$187,000.00	\$187,000.00							
32	Landfill / Solid Waste Disposal			-7.02%	(\$17,186.73)	\$244,686.73	\$227,500.00	\$227,500.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-0.01%	(\$61.00)	\$407,705.00	\$407,644.00	\$407,644.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			2.67%	\$6,500.00	\$243,500.00	\$250,000.00	\$250,000.00							
43	Court and Public Defender	1.00	2.00	1.10%	\$1,023.00	\$92,977.00	\$94,000.00	\$94,000.00							
44	Capital			-87.80%	(\$180,000.00)	\$205,000.00	\$25,000.00	\$25,000.00							
45	Debt			-1.88%	(\$6,000.00)	\$319,500.00	\$313,500.00	\$313,500.00							
46	Deferred Charges			#DIV/0!	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00							
48	Debt - Type I School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-15.72%	(\$117,376.11)	\$746,455.68	\$629,079.57	\$629,079.57							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>24.00</b>	<b>15.00</b>	<b>-4.47%</b>	<b>(\$256,750.34)</b>	<b>\$5,742,428.34</b>	<b>\$5,485,678.00</b>	<b>\$5,444,011.00</b>	<b>\$41,667.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p align="center"><b>Line Item.</b> Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p align="center"><b>Amount</b></p>	<p align="center"><b>Comment/Explanation</b></p>
<b>X</b>				Surplus	\$250,000.00	Utililzing surplus as revenue and not regenerating fund balance.
	<b>X</b>			Reserve for Uncollected Taxes	\$117,000.00	Increased percentage used in calculation.
		<b>X</b>		Salaries, Health Benefits and Pension Cost increases		approximately 5-10 %, depending on premiums and employer contribution rates. Contracts being negotiated for 2015





**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	0.00	5.00	8,073.75	\$7,500.00	\$0.00	\$0.00	\$0.00	\$573.75
Supervisory Staff (Department Heads & Managers)	4.00	0.00	460,488.96	\$282,816.00	\$0.00	\$62,219.52	\$90,000.00	\$25,453.44
Police Officers (Including Superior Officers)	13.00	2.00	1,551,623.84	\$962,192.00	\$96,000.00	\$173,194.56	\$225,000.00	\$95,237.28
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00				\$0.00	\$0.00
All Other Union Employees not listed above	4.00	3.00	439,021.64	\$274,935.24	\$15,000.00	\$32,992.23	\$90,000.00	\$26,094.17
All Other Non-Union Employees not listed above	3.00	5.00	291,440.17	\$187,967.08	\$0.00	\$22,556.05	\$64,000.00	\$16,917.04
<b>Totals</b>	<b>24.00</b>	<b>15.00</b>	<b>2,750,648.36</b>	<b>\$1,715,410.32</b>	<b>\$111,000.00</b>	<b>\$290,962.36</b>	<b>\$469,000.00</b>	<b>\$164,275.68</b>

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**

	<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><u>Active Employees - Health Benefits - Annual Cost</u></b>			
Single Coverage	10.00	\$12,155.00	\$121,550.00
Parent & Child	0.00		\$0.00
Employee & Spouse (or Partner)	4.00	\$23,945.00	\$95,780.00
Family	8.00	\$32,352.00	\$258,816.00
Employee Cost Sharing Contribution (enter as negative - )			\$27,782.00
<b>Subtotal</b>	<b>22.00</b>	<b>\$68,452.00</b>	<b>\$503,928.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>			
Single Coverage			\$0.00
Parent & Child			\$0.00
Employee & Spouse (or Partner)			\$0.00
Family			\$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><u>Retirees - Health Benefits - Annual Cost</u></b>			
Single Coverage	2	\$5,900.00	\$11,800.00
Parent & Child	0		\$0.00
Employee & Spouse (or Partner)	5	\$12,377.00	\$61,885.00
Family	7	\$36,000.00	\$252,000.00
Employee Cost Sharing Contribution (enter as negative - )			
<b>Subtotal</b>	<b>14.00</b>	<b>\$54,277.00</b>	<b>\$325,685.00</b>
<b>GRAND TOTAL</b>	<b>36.00</b>	<b>\$122,729.00</b>	<b>\$829,613.00</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**

			Current Year	2016	2017	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,486,947.80	\$2,486,947.80				
Regional School Debt	\$3,534,752.91	\$3,534,752.91				
Utility Fund Debt						
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized		\$0.00				
Notes Outstanding	\$1,329,000.00	\$1,329,000.00				
Bonds Outstanding	\$225,000.00	\$225,000.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$7,575,700.71</b>	<b>\$6,021,700.71</b>	<b>\$1,554,000.00</b>			
Population (2010 census)	<u>6,020</u>					
Per Capita Gross Debt	<u>\$1,258.42</u>					
Per Capita Net Debt	<u>\$258.14</u>					
3 Yr. Average Property Valuation		<u>\$497,207,961.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.31%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$70,000.00	\$220,000.00	\$232,000.00	\$487,000.00
Bond Anticipation Notes - Interest			\$14,000.00	\$12,258.00	\$9,944.00	\$16,875.00
Bonds - Principal			\$225,000.00	\$0.00	\$0.00	\$0.00
Bonds - Interest			\$4,500.00	\$0.00	\$0.00	\$0.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			<b>\$313,500.00</b>	<b>\$232,258.00</b>	<b>\$241,944.00</b>	<b>\$503,875.00</b>
Total Principal			\$295,000.00	\$220,000.00	\$232,000.00	\$487,000.00
Total Interest			\$18,500.00	\$12,258.00	\$9,944.00	\$16,875.00
% of Total Current Year Budget			5.71%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>			
Rating	Baaa1	BBB+				
Year of Last Rating	2007	2005				
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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