



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0117_fbi_2017.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
James	R.	Brown	12/31/2019	

Chief Administrative Officer

James	R	Brown		
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Chief Financial Officer

Dawn	Marie	Stollenwerk		dstollenwerk@mullicatownship.org
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Municipal Clerk

Kimberly		Johnson		kjohnson@mullicatownship.org
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Registered Municipal Accountant

Robert	W.	Allison		ballison@hfacpas.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Edward		Hagaman	12/31/2018	
John		Walther	12/31/2018	
Lawrence		Riffle	12/31/2019	
Christopher		Silver	12/31/2017	



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	1.219	\$3,560,910.02	27.60%	\$1,416.20
Municipal Library		\$0.00	0.00%	\$0.00
Municipal Open Space		\$0.00	0.00%	\$0.00
Fire Districts (avg. rate/total levies)		\$0.00	0.00%	\$0.00
Other Special Districts (total levies)		\$0.00	0.00%	\$0.00
Local School District	1.332	\$3,891,744.00	30.17%	\$1,547.48
Regional School District	0.971	\$2,836,141.00	21.98%	\$1,128.08
County Purposes	0.798	\$2,329,616.34	18.06%	\$927.09
County Library	0.058	\$166,920.27	1.29%	\$67.38
County Board of Health	0.037	\$106,805.50	0.83%	\$42.99
County Open Space	0.002	\$8,389.52	0.07%	\$2.32
Other County Levies (total)	0.000		0.00%	\$0.00
Total (Calendar Year 2016 Budget)	4.417	\$12,900,526.65	100.00%	\$5,131.54

Total Taxable Valuation as of	October 1, 2016	\$291,878,400.00
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		\$116,177.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.219	1.249	2.46%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,560,910.02	\$3,646,008.29	2.39%	\$85,098.27

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,416.20	\$1,451.05	2.46%	\$34.85

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,646,008.29
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$3,941,744.00
Regional School District	ESTIMATED	\$2,936,141.00
County Purposes	ESTIMATED	\$2,429,616.34
County Library	ESTIMATED	\$183,586.94
County Board of Health	ESTIMATED	\$123,472.17
County Open Space	ESTIMATED	\$25,056.18
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$13,285,624.92

Revenue Anticipated, Excluding Tax Levy	1,892,513.93
Budget Appropriations, before Reserve for Uncollected Taxes	4,953,954.72
Total Non-Municipal Tax Levy	\$9,639,616.63
Amount to be Raised by Taxes - Before RUT	\$12,701,057.42
Reserve for Uncollected Taxes (RUT)	\$584,567.50
Total Amount to be Raised by Taxes	\$13,285,624.92

% of Tax Collections used to Calculate RUT	95.60%
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If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	12,447,328.55
Total Tax Levy, CY 2016	12,931,083.26
% of Taxes Collected, CY 2016	96.26%
Delinquent Taxes - December 31, 2016	\$383,458.82

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	-24.30%	(\$160,500.00)	\$660,500.00	\$500,000.00	\$500,000.00							
08	Local Revenue	-2.63%	(\$7,577.56)	\$287,577.56	\$280,000.00	\$280,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$493,216.00	\$493,216.00	\$493,216.00							
08	Uniform Construction Code Fees	-11.32%	(\$8,361.00)	\$73,861.00	\$65,500.00	\$65,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	40.66%	\$11,563.58	\$28,436.42	\$40,000.00	\$40,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-11.87%	(\$12,225.37)	\$103,023.33	\$90,797.96	\$90,797.96							
08	Other Special Items	#DIV/0!	\$40,000.00		\$40,000.00	\$40,000.00							
15	Receipts from Delinquent Taxes	5.41%	\$19,657.30	\$363,342.70	\$383,000.00	\$383,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.69%	(\$25,296.18)	\$3,671,304.47	\$3,646,008.29	\$3,646,008.29							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	-2.51%	(\$142,739.23)	\$5,681,261.48	\$5,538,522.25	\$5,538,522.25	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	4.00	5.00	-5.88%	(\$32,115.00)	\$546,500.00	\$514,385.00	\$514,385.00								
21	Land-Use Administration		1.00	0.97%	\$80.00	\$8,225.00	\$8,305.00	\$8,305.00								
22	Uniform Construction Code	1.00	2.00	1.22%	\$1,100.00	\$90,250.00	\$91,350.00	\$91,350.00								
23	Insurance	0.00		-0.55%	(\$5,999.00)	\$1,091,000.00	\$1,085,001.00	\$1,085,001.00								
25	Public Safety	14.00	2.00	-4.11%	(\$53,193.23)	\$1,294,694.23	\$1,241,501.00	\$1,236,001.00	\$5,500.00							
26	Public Works	4.00	2.00	-7.06%	(\$28,668.94)	\$405,789.10	\$377,120.16	\$373,200.00	\$3,920.16							
27	Health and Human Services			63.91%	\$36,136.77	\$56,545.00	\$92,681.77	\$8,200.00	\$84,481.77							
28	Parks and Recreation			0.00%	\$0.00	\$23,000.00	\$23,000.00	\$23,000.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			-9.51%	(\$16,335.00)	\$171,835.00	\$155,500.00	\$155,500.00								
32	Landfill / Solid Waste Disposal			-7.67%	(\$16,500.00)	\$215,000.00	\$198,500.00	\$198,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.62%	\$7,384.79	\$455,873.00	\$463,257.79	\$463,257.79								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			3.60%	\$9,008.00	\$250,000.00	\$259,008.00	\$259,008.00								
43	Court and Public Defender	1.00	2.00	5.03%	\$4,900.00	\$97,500.00	\$102,400.00	\$102,400.00								
44	Capital			-42.86%	(\$30,000.00)	\$70,000.00	\$40,000.00	\$40,000.00								
45	Debt			15.61%	\$38,880.00	\$249,065.00	\$287,945.00	\$287,945.00								
46	Deferred Charges			0.00%	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.62%	\$14,944.48	\$569,623.02	\$584,567.50	\$584,567.50								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	24.00	14.00	-1.25%	(\$70,377.13)	\$5,608,899.35	\$5,538,522.22	\$5,444,620.29	\$93,901.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,578	\$12,953,800.00	4.44%	15A Public Schools	6	\$3,958,300.00	15.46%
2 Residential	2,190	\$254,576,400.00	87.22%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	124	\$8,574,200.00	2.94%	15C Public Property	1,062	\$14,689,300.00	57.36%
4A Commercial	83	\$14,105,200.00	4.83%	15D Church and Charities	19	\$2,650,400.00	10.35%
4B Industrial	2	\$1,153,400.00	0.40%	15E Cemeteries & Graveyards	5	\$169,100.00	0.66%
4C Apartments	2	\$515,400.00	0.18%	15F Other Exempt	51	\$4,140,600.00	16.17%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	3,979	\$291,878,400.00	100.00%	Total	1,143	\$25,607,700.00	100.00%

Average Ratio (%), Assessed to True Value	60.67%
Equalized Valuation, Taxable Properties	\$481,091,808.14

Total # of property tax appeals filed in 2016	County Tax Board	12.00
	State Tax Court	0.00
Number of 2016 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2016	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	8.77%
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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 2016 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	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	372,243.82	\$299,460.12	\$0.00	\$49,875.00		\$22,908.70
Police Officers (Including Superior Officers)	12.00	2.00	1,260,151.47	\$899,465.34	\$85,000.00	\$206,877.03		\$68,809.10
Fire Fighters (Including Superior Officers)	1.00	0.00	0.00		\$0.00			\$0.00
All Other Union Employees not listed above	7.00	3.00	363,601.58	\$282,993.38	\$25,000.00	\$33,959.21		\$21,648.99
All Other Non-Union Employees not listed above	1.00	4.00	245,982.96	\$205,585.42	\$0.00	\$24,670.25		\$15,727.28
Totals	25.00	14.00	2,250,053.57	\$1,695,004.26	\$110,000.00	\$315,381.48	\$0.00	\$106,185.38

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	9.00	\$12,132.00	\$109,188.00	9.00	\$11,873.04	\$106,857.36
Parent & Child			\$0.00	0.00	\$23,745.84	\$0.00
Employee & Spouse (or Partner)	5.00	\$23,896.00	\$119,480.00	4.00	\$23,745.84	\$94,983.36
Family	7.00	\$33,177.00	\$232,239.00	9.00	\$33,125.88	\$298,132.92
Employee Cost Sharing Contribution (enter as negative -)			(\$49,000.00)			(\$34,628.29)
Subtotal	21.00		\$411,907.00	22.00		\$465,345.35
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	3	\$11,420.00	\$34,260.00	2	\$7,203.00	\$14,406.00
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)	5	\$21,130.00	\$105,650.00	5	\$24,135.48	\$120,677.40
Family	8	\$40,032.00	\$320,256.00	7	\$31,470.24	\$220,291.68
Employee Cost Sharing Contribution (enter as negative -)			(\$8,327.00)			
Subtotal	16.00		\$451,839.00	14.00		\$355,375.08
GRAND TOTAL	37.00		\$863,746.00	36.00		\$820,720.43

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 ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Government Worker's Union	222.61	\$41,012.99	x	x	
AFSCME	1.61	\$126.47	x	x	
PBA	733.00	\$82,215.07	x	x	
Non-Aligned, Managerial Employees	303.79	\$219,366.95		x	x
Totals	1261.01	\$342,721.48			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

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

	Gross		Net	Current Year																													
	Debt	Deductions		Debt	Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets																									
Local School Debt	\$4,833,000.00	\$4,833,000.00	\$0.00	Utility Fund - Principal																													
Regional School Debt	\$4,387,524.38	\$4,387,524.38	\$0.00	Utility Fund - Interest																													
Utility Fund Debt				Bond Anticipation Notes - Principal	\$86,875.00																												
0			\$0.00	Bond Anticipation Notes - Interest	\$9,200.00																												
0			\$0.00	Bonds - Principal	\$140,000.00	\$150,000.00	\$155,000.00	\$865,000.00																									
0			\$0.00	Bonds - Interest	\$51,870.00	\$50,700.00	\$46,200.00	\$128,595.00																									
0			\$0.00	Loans & Other Debt - Principal																													
0			\$0.00	Loans & Other Debt - Interest																													
0			\$0.00																														
0			\$0.00	Total	\$287,945.00	\$200,700.00	\$201,200.00	\$993,595.00																									
<u>Municipal Purposes</u>																																	
Debt Authorized			\$0.00	Total Principal	\$226,875.00	\$150,000.00	\$155,000.00	\$865,000.00																									
Notes Outstanding	\$407,125.00		\$407,125.00	Total Interest	\$61,070.00	\$50,700.00	\$46,200.00	\$128,595.00																									
Bonds Outstanding	\$1,310,000.00		\$1,310,000.00	% of Total Current Year Budget	5.20%																												
Loans and Other Debt			\$0.00																														
Total (Current Year)	\$10,937,649.38	\$9,220,524.38	\$1,717,125.00																														
				<table border="1"> <thead> <tr> <th>Description</th> <th colspan="4">Debt Not Listed Above</th> </tr> </thead> <tbody> <tr> <td>Total Guarantees - Governmental</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Guarantees - Other</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Capital/Equipment Leases</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Other</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					Description	Debt Not Listed Above				Total Guarantees - Governmental					Total Guarantees - Other					Total Capital/Equipment Leases					Total Other				
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				<table border="1"> <thead> <tr> <th>Bond Rating</th> <th>Moody's</th> <th>Standard & Poors</th> <th>Fitch</th> </tr> </thead> <tbody> <tr> <td>Rating</td> <td>Baaa1</td> <td>BBB+</td> <td></td> </tr> <tr> <td>Year of Last Rating</td> <td>2007</td> <td>2005</td> <td></td> </tr> </tbody> </table>					Bond Rating	Moody's	Standard & Poors	Fitch	Rating	Baaa1	BBB+		Year of Last Rating	2007	2005														
Bond Rating	Moody's	Standard & Poors	Fitch																														
Rating	Baaa1	BBB+																															
Year of Last Rating	2007	2005																															
				Mark "X" if Municipality has no bond rating <table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>																													
Population (2010 census)	6,020																																
Per Capita Gross Debt	\$1,816.89																																
Per Capita Net Debt	\$285.24																																
3 Yr. Average Property Valuation		\$487,815,034.00																															
Net Debt as % of 3 Year Avg Property Valuation		0.35%																															

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Receiving	Mullica Township School	IT Services		7/1/2016	12/31/2021	\$9,008.00
Providing	Mullica Township School	School Resource Officer		7/1/2016	12/31/2021	\$40,000.00
Receiving	ACUA	Recycling Coordinator	ACUA provides certified recycling coordinator to review program applications at no charge	4/1/2012		
Receiving	Township of Galloway	Dispatch Services		7/1/2011	12/31/2021	\$204,921.81

USER FRIENDLY BUDGET SECTION - Notes

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