



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0117_fbi_2016.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	12/231/2016	

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	12/31/2016	
Christopher		Silva	12/31/2017	



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	1.193	\$3,498,398.57	28.45%	\$1,385.99
Municipal Library			0.00%	\$0.00
Municipal Open Space			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	1.327	\$3,887,596.00	31.62%	\$1,541.67
Regional School District	0.866	\$2,538,213.00	20.64%	\$1,006.09
County Purposes	0.741	\$2,171,320.40	17.66%	\$860.87
County Library	0.048	\$139,684.99	1.14%	\$55.76
County Board of Health	0.019	\$53,304.20	0.43%	\$22.07
County Open Space	0.003	\$6,808.52	0.06%	\$3.49
Other County Levies (total)		\$0.00	0.00%	\$0.00
Total (Calendar Year 2015 Budget)	4.197	\$12,295,325.68	100.00%	\$4,875.95

Total Taxable Valuation as of	October 1, 2015	<u>\$292,081,400.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$116,177.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.193	1.219	2.18%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,498,398.57	\$3,560,241.55	1.77%	\$61,842.98

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,385.99	\$1,416.20	2.18%	\$30.21

Current Year 2016 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,560,241.55
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)	ESTIMATED	\$0.00
Local School District	ESTIMATED	\$3,918,996.00
Regional School District	ESTIMATED	\$2,671,684.00
County Purposes	ESTIMATED	\$2,066,527.50
County Library	ESTIMATED	\$211,174.26
County Board of Health	ESTIMATED	\$170,402.77
County Open Space	ESTIMATED	\$44,408.38
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$12,643,434.46

Revenue Anticipated, Excluding Tax Levy	1,972,115.78
Budget Appropriations, before Reserve for Uncollected Taxes	4,963,402.78
Total Non-Municipal Tax Levy	\$9,083,192.91
Amount to be Raised by Taxes - Before RUT	\$12,074,479.91
Reserve for Uncollected Taxes (RUT)	\$568,954.55
Total Amount to be Raised by Taxes	\$12,643,434.46

% of Tax Collections used to Calculate RUT	<u>95.50%</u>
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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 2015	11,870,248.69
Total Tax Levy, CY 2015	12,310,170.70
% of Taxes Collected, CY 2015	<u>96.43%</u>
Delinquent Taxes - December 31, 2015	<u>\$434,205.86</u>

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	4.18%	\$26,500.00	\$634,000.00	\$660,500.00	\$660,500.00							
08	Local Revenue	-6.73%	(\$21,745.78)	\$322,995.78	\$301,250.00	\$301,250.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$493,216.00	\$493,216.00	\$493,216.00							
08	Uniform Construction Code Fees	-12.84%	(\$9,575.00)	\$74,575.00	\$65,000.00	\$65,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-21.56%	(\$10,993.49)	\$50,993.49	\$40,000.00	\$40,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-66.27%	(\$53,331.24)	\$80,481.02	\$27,149.78	\$27,149.78							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-21.57%	(\$105,856.73)	\$490,856.73	\$385,000.00	\$385,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.76%	(\$139,136.72)	\$3,700,046.74	\$3,560,910.02	\$3,560,910.02							
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	-5.37%	(\$314,138.96)	\$5,847,164.76	\$5,533,025.80	\$5,533,025.80	\$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 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	5.00	2.53%	\$12,240.00	\$484,260.00	\$496,500.00	\$496,500.00							
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	-5.13%	(\$5,750.00)	\$112,000.00	\$106,250.00	\$106,250.00							
23	Insurance	0.00		3.91%	\$42,000.00	\$1,074,000.00	\$1,116,000.00	\$1,116,000.00							
25	Public Safety	14.00	2.00	-4.00%	(\$53,664.15)	\$1,341,096.00	\$1,287,431.85	\$1,277,501.00	\$9,930.85						
26	Public Works	4.00	2.00	-4.46%	(\$20,742.03)	\$464,745.96	\$444,003.93	\$439,200.00	\$4,803.93						
27	Health and Human Services	0.00		0.00%	\$0.00	\$23,219.00	\$23,219.00	\$7,700.00	\$15,519.00						
28	Parks and Recreation	0.00		-8.00%	(\$2,000.00)	\$25,000.00	\$23,000.00	\$23,000.00							
29	Education (including Library)	0.00		#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00		249900.00%	\$2,499.00	\$1.00	\$2,500.00	\$2,500.00							
31	Utilities and Bulk Purchases	0.00		-5.29%	(\$10,000.00)	\$189,000.00	\$179,000.00	\$179,000.00							
32	Landfill / Solid Waste Disposal	0.00		-2.78%	(\$4,000.00)	\$144,000.00	\$140,000.00	\$140,000.00							
35	Contingency	0.00		#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures	0.00		12.88%	\$52,129.00	\$404,644.00	\$456,773.00	\$456,773.00							
37	Judgements	0.00		#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00		0.00%	\$0.00	\$250,000.00	\$250,000.00	\$250,000.00							
43	Court and Public Defender	1.00	2.00	-2.33%	(\$2,325.06)	\$99,825.06	\$97,500.00	\$97,500.00							
44	Capital	0.00		180.00%	\$45,000.00	\$25,000.00	\$70,000.00	\$70,000.00							
45	Debt	0.00		-20.89%	(\$65,500.00)	\$313,500.00	\$248,000.00	\$248,000.00							
46	Deferred Charges	0.00		0.00%	\$0.00	\$14,000.00	\$14,000.00	\$14,000.00							
48	Debt - Type I School District	0.00		#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00		-9.45%	(\$59,456.55)	\$629,079.57	\$569,623.02	\$569,623.02							
55	Surplus General Budget	0.00		#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	24.00	14.00	-1.24%	(\$69,569.79)	\$5,602,595.59	\$5,533,025.80	\$5,502,772.02	\$30,253.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
X					Surplus	\$250,000.00	Utilizing surplus as revenue and not regenerating fund balance
		X			Salaries, Health Benefits & Pension Cost Increases		approximatley 5-10% depdning on premiums & employee contributions rates. Contracts currently being negotiated

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,579	\$13,400,000.00	4.59%	15A Public Schools	6	\$3,958,300.00	16.01%
2 Residential	2,184	\$253,853,300.00	86.91%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	231	\$8,689,300.00	2.97%	15C Public Property	1,091	\$14,735,800.00	59.58%
4A Commercial	83	\$14,470,000.00	4.95%	15D Church and Charities	15	\$2,468,200.00	9.98%
4B Industrial	2	\$1,153,400.00	0.39%	15E Cemeteries & Graveyards	6	\$222,100.00	0.90%
4C Apartments	2	\$515,400.00	0.18%	15F Other Exempt	21	\$3,346,600.00	13.53%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	4,082	\$292,081,400.00	100.00%	Total	1,139	\$24,731,000.00	100.00%

Average Ratio (%), Assessed to True Value	57.70%
Equalized Valuation, Taxable Properties	\$506,206,932.41

Total # of property tax appeals filed in 2015	County Tax Board	14.00
	State Tax Court	0.00
Number of 2015 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 2015	\$0.00
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Percentage of Exempt vs. Non-Exempt Properties	8.47%
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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 2015 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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total					Mark "X" if Grand Total					Mark "X" if Grand Total					Total Long Term Exemptions - GRAND TOTAL		\$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	431,325.51	\$287,706.00	\$0.00	\$46,294.00	\$75,316.00	\$22,009.51
Police Officers (Including Superior Officers)	12.00	2.00	1,439,480.40	\$702,417.00	\$85,000.00	\$161,555.91	\$430,270.09	\$60,237.40
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	7.00	3.00	515,112.28	\$263,719.00	\$25,000.00	\$31,646.28	\$126,036.01	\$22,087.00
All Other Non-Union Employees not listed above	1.00	4.00	247,578.65	\$187,534.72	\$0.00	\$22,504.17	\$23,193.36	\$14,346.41
Totals	24.00	14.00	2,641,570.59	\$1,448,876.72	\$110,000.00	\$262,000.36	\$654,815.46	\$119,254.07

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	\$11,873.04	\$106,857.36	10.00	\$12,155.00	\$121,550.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4.00	\$23,745.84	\$94,983.36	4.00	\$23,945.00	\$95,780.00
Family	9.00	\$33,125.88	\$298,132.92	8.00	\$32,352.00	\$258,816.00
Employee Cost Sharing Contribution (enter as negative -)			(\$34,628.29)			(\$27,782.00)
Subtotal	22.00		\$465,345.35	22.00		\$448,364.00
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	2	\$7,203.00	\$14,406.00	2	\$5,900.00	\$11,800.00
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)	5	\$24,135.48	\$120,677.40	5	\$12,377.00	\$61,885.00
Family	7	\$31,470.24	\$220,291.68	7	\$36,000.00	\$252,000.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	14.00		\$355,375.08	14.00		\$325,685.00
GRAND TOTAL	36.00		\$820,720.43	36.00		\$774,049.00

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)?

YES
YES

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

**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
Cappuccio, Bertha	286.50	\$82,566.44			X
Johnson, Kimberly	200.04	\$53,461.55			X
Stollenwerk, Dawn	50.00	\$14,888.00			X
Sperlak, Steve	48.00	\$9,185.28			X
Thompson, John	52.00	\$21,099.52			X
Zeck, Brian	74.00	\$26,351.84			X
AFSCME	10.00	\$923.20	X		
GWU	237.25	\$43,031.86	X		
PBA	301.79	\$78,489.96	X		
Totals	1259.58	\$329,997.65			
Total Funds Reserved as of end of 2015					\$20,201.37
Total Funds Appropriated in 2016					\$1.00

UFB-9 Accumulated Absence Liability

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,605,000.00	\$2,605,000.00	\$0.00			
Regional School Debt	\$4,626,471.99	\$4,626,471.99	\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized			\$0.00			
Notes Outstanding	\$1,914,000.00	\$1,914,000.00				
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$9,145,471.99	\$7,231,471.99	\$1,914,000.00			
Population (2010 census)	<u>6,020</u>					
Per Capita Gross Debt	<u>\$1,519.18</u>					
Per Capita Net Debt	<u>\$317.94</u>					
3 Yr. Average Property Valuation		<u>\$490,064,152.67</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.39%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$232,000.00			
Bond Anticipation Notes - Interest			\$16,000.00			
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$248,000.00	\$0.00	\$0.00	\$0.00
Total Principal			\$232,000.00	\$0.00	\$0.00	\$0.00
Total Interest			\$16,000.00	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			4.48%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	Baaa1	BBB+				
Year of Last Rating	2007	2005				
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)
