



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0117_fba_2018.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
Christopher		Silva	12/31/2020	chrissilva@mullicatownship.org

Chief Administrative Officer

Christopher		Silva		chrissilva@mullicatownship.org
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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

Nancy		Sbrolla		nsbrolla@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Brown	12/31/2019	jbrown@mullicatownship.org
John		Walther	12/31/2018	jwalther@mullicatownship.org
Lawrence		Riffle	12/31/2019	lriffle@mullicatownship.org
Barbara		Rheault	12/31/2018	brheault@mullicatownship.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 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	1.249	\$3,646,008.29	26.59%	\$1,454.09
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.002	\$0.00	0.00%	\$2.33
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	1.459	\$4,260,244.00	31.07%	\$1,698.57
Regional School District	1.064	\$3,105,736.00	22.65%	\$1,238.71
County Purposes	0.826	\$2,408,870.41	17.57%	\$961.63
County Library	0.058	\$166,715.37	1.22%	\$67.52
County Board of Health	0.036	\$105,186.73	0.77%	\$41.91
County Open Space	0.002	\$6,778.19	0.05%	\$2.33
Other County Levies (total)	0.000	\$10,211.71	0.07%	\$0.00
Total (Calendar Year 2017 Budget)	4.696	\$13,709,750.70	100.00%	\$5,467.08

Total Taxable Valuation as of	October 1, 2017	<u>\$292,476,800.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$116,420.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.249	1.249	0.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,646,008.29	\$3,730,935.51	2.33%	\$84,927.22

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,454.09	\$1,454.09	0.00%	\$0.00

Current Year 2018 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$3,730,935.51
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,310,244.00
Regional School District	ESTIMATED	\$3,205,736.00
County Purposes	ESTIMATED	\$2,508,870.41
County Library	ESTIMATED	\$183,382.04
County Board of Health	ESTIMATED	\$121,853.40
County Open Space	ESTIMATED	\$23,444.85
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$14,084,466.21

Revenue Anticipated, Excluding Tax Levy	2,082,134.07
Budget Appropriations, before Reserve for Uncollected Taxes	5,193,353.07
Total Non-Municipal Tax Levy	\$10,353,530.70
Amount to be Raised by Taxes - Before RUT	\$13,464,749.70
Reserve for Uncollected Taxes (RUT)	\$619,716.51
Total Amount to be Raised by Taxes	\$14,084,466.21

% of Tax Collections used to Calculate RUT	<u>95.60%</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 2017	13,188,764.71
Total Tax Levy, CY 2017	13,752,590.97
% of Taxes Collected, CY 2017	<u>95.90%</u>

Delinquent Taxes - December 31, 2017	<u>\$401,544.91</u>
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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	4.00%	\$20,000.00	\$500,000.00	\$520,000.00	\$520,000.00							
08	Local Revenue	-5.44%	(\$15,731.13)	\$289,231.13	\$273,500.00	\$273,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$493,216.00	\$493,216.00	\$493,216.00							
08	Uniform Construction Code Fees	-41.30%	(\$46,091.00)	\$111,591.00	\$65,500.00	\$65,500.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	16.28%	\$7,001.47	\$42,998.53	\$50,000.00	\$50,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-29.31%	(\$84,970.67)	\$289,888.74	\$204,918.07	\$204,918.07							
08	Other Special Items	0.00%	\$0.00	\$40,000.00	\$40,000.00	\$40,000.00							
15	Receipts from Delinquent Taxes	8.33%	\$33,455.09	\$401,544.91	\$435,000.00	\$435,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.58%	\$21,346.51	\$3,709,589.00	\$3,730,935.51	\$3,730,935.51							
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	-1.11%	(\$64,989.73)	\$5,878,059.31	\$5,813,069.58	\$5,813,069.58	\$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	-4.62%	(\$23,203.00)	\$501,868.00	\$478,665.00	\$478,665.00							
21	Land-Use Administration		1.00	-34.36%	(\$4,915.00)	\$14,305.00	\$9,390.00	\$9,390.00							
22	Uniform Construction Code	1.00	2.00	2.80%	\$3,030.00	\$108,150.00	\$111,180.00	\$111,180.00							
23	Insurance	0.00		-1.90%	(\$20,248.00)	\$1,063,218.00	\$1,042,970.00	\$1,042,970.00							
25	Public Safety	14.00	2.00	4.39%	\$55,035.53	\$1,254,465.47	\$1,309,501.00	\$1,302,901.00	\$6,600.00						
26	Public Works	4.00	2.00	-1.74%	(\$8,418.43)	\$485,101.50	\$476,683.07	\$475,700.00	\$983.07						
27	Health and Human Services			-62.98%	(\$65,858.77)	\$104,577.77	\$38,719.00	\$8,200.00	\$30,519.00						
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			0.00%	\$0.00	\$162,500.00	\$162,500.00	\$162,500.00							
32	Landfill / Solid Waste Disposal			-4.17%	(\$5,000.00)	\$120,000.00	\$115,000.00	\$115,000.00							
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			1.84%	\$8,584.21	\$465,757.79	\$474,342.00	\$474,342.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			5.79%	\$15,000.00	\$259,008.00	\$274,008.00	\$274,008.00							
43	Court and Public Defender	1.00	2.00	0.98%	\$1,000.00	\$102,400.00	\$103,400.00	\$103,400.00							
44	Capital			12.41%	\$23,171.00	\$186,749.00	\$209,920.00	\$209,920.00							
45	Debt			4.21%	\$12,130.00	\$287,945.00	\$300,075.00	\$300,075.00							
46	Deferred Charges			357.14%	\$50,000.00	\$14,000.00	\$64,000.00	\$64,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			6.01%	\$35,149.01	\$584,567.50	\$619,716.51	\$619,716.51							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	24.00	14.00	1.32%	\$75,456.55	\$5,737,613.03	\$5,813,069.58	\$5,774,967.51	\$38,102.07	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,558	\$12,671,900.00	4.33%
2 Residential	2,198	\$256,061,000.00	87.55%
3A/3B Farm	215	\$8,000,000.00	2.74%
4A Commercial	83	\$14,075,100.00	4.81%
4B Industrial	2	\$1,153,400.00	0.39%
4C Apartments	2	\$515,400.00	0.18%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	4,058	\$292,476,800.00	100.00%

Average Ratio (%), Assessed to True Value	64.01%
Equalized Valuation, Taxable Properties	\$456,923,605.69

Total # of property tax appeals filed in 2017	County Tax Board	13.00
	State Tax Court	0.00
Number of 2017 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 2017	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$3,958,300.00	15.11%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	1,092	\$15,152,400.00	57.82%
15D Church and Charities	19	\$2,650,400.00	10.11%
15E Cemeteries & Graveyards	5	\$169,100.00	0.65%
15F Other Exempt	51	\$4,274,700.00	16.31%
Total	1,173	\$26,204,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 8.96%

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 2017 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	463,978.00	\$302,000.00	\$0.00	\$49,875.00	\$89,000.00	\$23,103.00
Police Officers (Including Superior Officers)	12.00	2.00	1,540,691.39	\$940,445.00	\$110,000.00	\$216,302.35	\$202,000.00	\$71,944.04
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	488,963.58	\$282,993.38	\$20,000.00	\$33,959.21	\$130,362.00	\$21,648.99
All Other Non-Union Employees not listed above	1.00	4.00	346,985.00	\$290,000.00	\$0.00	\$34,800.00	\$0.00	\$22,185.00
Totals	24.00	14.00	2,848,691.72	\$1,822,938.38	\$130,000.00	\$334,936.56	\$421,362.00	\$115,778.04

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	7.00	\$11,407.44	\$79,852.08	9.00	\$12,132.00	\$109,188.00
Parent & Child	1.00	\$20,419.00	\$20,419.00	0.00	\$0.00	\$0.00
Employee & Spouse (or Partner)	6.00	\$22,815.00	\$136,890.00	5.00	\$23,896.00	\$119,480.00
Family	7.00	\$31,826.64	\$222,786.48	7.00	\$33,177.00	\$232,239.00
Employee Cost Sharing Contribution (enter as negative -)			(\$64,071.00)			(\$49,000.00)
Subtotal	21.00		\$395,876.56	21.00		\$411,907.00
<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	3	\$9,704.40	\$29,113.20	3	\$11,420.00	\$34,260.00
Parent & Child	1	\$22,903.00	\$22,903.00	0		\$0.00
Employee & Spouse (or Partner)	6	\$19,767.00	\$118,602.00	5	\$21,130.00	\$105,650.00
Family	6	\$37,578.48	\$225,470.88	8	\$40,032.00	\$320,256.00
Employee Cost Sharing Contribution (enter as negative -)			(\$8,142.00)			(\$8,327.00)
Subtotal	16.00		\$387,947.08	16.00		\$451,839.00
GRAND TOTAL	37.00		\$783,823.64	37.00		\$863,746.00

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

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

Yes

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

			Current Year	2019	2020	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$6,494,000.00	\$6,494,000.00	\$0.00			
Regional School Debt	\$4,187,734.30	\$4,187,734.30	\$0.00			
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	\$320,250.00	\$320,250.00				
Bonds Outstanding	\$1,170,000.00	\$1,170,000.00				
Loans and Other Debt			\$0.00			
Total (Current Year)	\$12,171,984.30	\$10,681,734.30	\$1,490,250.00			
Population (2010 census)	6,020					
Per Capita Gross Debt	\$2,021.92					
Per Capita Net Debt	\$247.55					
3 Yr. Average Property Valuation		\$487,815,034.00				
Net Debt as % of 3 Year Avg Property Valuation		0.31%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$91,875.00			
Bond Anticipation Notes - Interest			\$7,205.13			
Bonds - Principal			\$150,000.00	\$155,000.00	\$160,000.00	\$705,000.00
Bonds - Interest			\$50,700.00	\$46,200.00	\$40,000.00	\$88,600.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$299,780.13	\$201,200.00	\$200,000.00	\$793,600.00
Total Principal			\$241,875.00	\$155,000.00	\$160,000.00	\$705,000.00
Total Interest			\$57,905.13	\$46,200.00	\$40,000.00	\$88,600.00
% of Total Current Year Budget			5.16%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating	Baaa1	BBB+				
Year of Last Rating	2007	2005				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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