

**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	8.86%	\$48,690.00	\$549,325.00	\$598,015.00	\$598,015.00							
21	Land-Use Administration		1.00	74.05%	\$7,020.00	\$9,480.00	\$16,500.00	\$16,500.00							
22	Uniform Construction Code	1.00	2.00	9.42%	\$10,330.00	\$109,670.00	\$120,000.00	\$120,000.00							
23	Insurance	0.00		4.42%	\$38,150.00	\$863,851.00	\$902,001.00	\$902,001.00							
25	Public Safety	15.00	6.00	7.05%	\$97,220.47	\$1,379,541.59	\$1,476,762.06	\$1,465,926.00	\$10,836.06						
26	Public Works	4.00	3.00	-31.89%	(\$211,234.30)	\$662,428.58	\$451,194.28	\$325,511.00	\$125,683.28						
27	Health and Human Services			-19.65%	(\$4,660.25)	\$23,719.00	\$19,058.75	\$8,200.00	\$10,858.75						
28	Parks and Recreation			0.00%	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			-99.53%	(\$105,000.00)	\$105,500.00	\$500.00	\$500.00							
31	Utilities and Bulk Purchases			-2.31%	(\$4,000.00)	\$173,000.00	\$169,000.00	\$169,000.00							
32	Landfill / Solid Waste Disposal			62.32%	\$129,000.00	\$207,000.00	\$336,000.00	\$336,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			7.17%	\$34,093.00	\$475,599.00	\$509,692.00	\$509,692.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services			2.33%	\$7,000.00	\$301,008.00	\$308,008.00	\$308,008.00							
43	Court and Public Defender	1.00	2.00	1.28%	\$1,400.00	\$109,400.00	\$110,800.00	\$110,800.00							
44	Capital			#DIV/0!	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00							
45	Debt			20.88%	\$61,925.00	\$296,575.00	\$358,500.00	\$358,500.00							
46	Deferred Charges			-21.88%	(\$14,000.00)	\$64,000.00	\$50,000.00	\$50,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			4.26%	\$26,445.58	\$621,274.04	\$647,719.62	\$647,719.62							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>25.00</b>	<b>20.00</b>	<b>2.63%</b>	<b>\$157,379.50</b>	<b>\$5,979,371.21</b>	<b>\$6,136,750.71</b>	<b>\$5,989,372.62</b>	<b>\$147,378.09</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>



# State of New Jersey Local Government Services

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

**MUNICIPALITY:**

**Municode:**  **Filename:** 0117\_fba\_2020.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		<a href="mailto:dstollenwerk@mullicatownship.org">dstollenwerk@mullicatownship.org</a>
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**Municipal Clerk**

Kimberly		Johnson		kjohnson@mullicatownship.org
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**Registered Municipal Accountant**

Kevin		Frenia		kfrenia@hfacpas.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Brown	12/31/2022	jbrown@mullicatownship.org
Kristi		Hanselmann	12/31/2021	khanselmann@mullicatownship.org
Lawrence		Riffle	12/31/2022	lriffle@mullicatownship.org
Bruce		Crowe	12/31/2021	kjohnson@mullicatownship.org



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2019 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	0.836	\$3,811,051.04	26.75%	\$1,531.34
Municipal Library	0.000	\$0.00	0.00%	\$0.00
Municipal Open Space	0.000	\$0.00	0.00%	\$0.18
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	1.037	\$4,726,323.00	33.17%	\$1,899.52
Regional School District	0.702	\$3,197,970.00	22.44%	\$1,285.89
County Purposes	0.491	\$2,238,486.80	15.71%	\$899.39
County Library	0.036	\$165,132.97	1.16%	\$65.94
County Board of Health	0.023	\$104,268.22	0.73%	\$42.13
County Open Space	0.001	\$5,867.74	0.04%	\$1.83
Other County Levies (total)	0.000	\$0.00	0.00%	\$0.00
<b>Total (Calendar Year 2019 Budget)</b>	<b>3.126</b>	<b>\$14,249,099.77</b>	<b>100.00%</b>	<b>\$5,726.23</b>

Total Taxable Valuation as of October 1, 2019	<u>\$455,792,500.00</u>
<small>(To be used to calculate the current year tax rate)</small>	
Current Year Average Residential Assessment	<u>\$183,175.00</u>

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.836	0.884	5.74%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,811,051.04	\$3,994,744.37	4.82%	\$183,693.33

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,531.34	\$1,619.27	5.74%	\$87.92

### Current Year 2020 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$3,994,744.37
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$4,844,481.08
Regional School District	ESTIMATED	\$3,277,919.25
County Purposes	ESTIMATED	\$2,293,486.80
County Library	ESTIMATED	\$180,132.97
County Board of Health	ESTIMATED	\$114,268.22
County Open Space	ESTIMATED	\$15,867.74
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$14,720,900.43</b>

Revenue Anticipated, Excluding Tax Levy	2,142,006.34
Budget Appropriations, before Reserve for Uncollected Taxes	5,489,031.09
<b>Total Non-Municipal Tax Levy</b>	<b>\$10,726,156.06</b>
Amount to be Raised by Taxes - Before RUT	\$14,073,180.81
Reserve for Uncollected Taxes (RUT)	\$647,719.62
<b>Total Amount to be Raised by Taxes</b>	<b>\$14,720,900.43</b>

% 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 2019	13,773,825.94
Total Tax Levy, CY 2019	14,279,948.37
% of Taxes Collected, CY 2019	<u>96.46%</u>
Delinquent Taxes - December 31, 2019	<u>\$475,384.47</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	26.44%	\$134,600.00	\$509,000.00	\$643,600.00	\$643,600.00							
08	Local Revenue	-2.83%	(\$8,379.92)	\$295,879.92	\$287,500.00	\$287,500.00							
09	State Aid (without offsetting appropriation)	4.56%	\$22,484.00	\$493,216.00	\$515,700.00	\$515,700.00							
08	Uniform Construction Code Fees	-1.29%	(\$1,110.00)	\$86,110.00	\$85,000.00	\$85,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	5.59%	\$3,968.79	\$71,031.21	\$75,000.00	\$75,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-46.59%	(\$126,677.83)	\$271,884.17	\$145,206.34	\$145,206.34							
08	Other Special Items	-100.00%	(\$50,000.00)	\$50,000.00	\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-0.24%	(\$939.72)	\$390,939.72	\$390,000.00	\$390,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.08%	\$42,517.45	\$3,952,226.92	\$3,994,744.37	\$3,994,744.37							
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								
	<b>Total</b>	<b>0.27%</b>	<b>\$16,462.77</b>	<b>\$6,120,287.94</b>	<b>\$6,136,750.71</b>	<b>\$6,136,750.71</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  
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	558,704.98	\$376,050.54	\$0.00	\$48,886.57	\$105,000.00	\$28,767.87
Police Officers (Including Superior Officers)	13.00	4.00	1,650,275.62	\$999,104.00	\$95,000.00	\$289,740.16	\$190,000.00	\$76,431.46
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	6.00	552,850.35	\$333,900.00	\$20,000.00	\$43,407.00	\$130,000.00	\$25,543.35
All Other Non-Union Employees not listed above	1.00	5.00	229,355.65	\$190,100.00	\$0.00	\$24,713.00	\$0.00	\$14,542.65
<b>Totals</b>	<b>25.00</b>	<b>20.00</b>	<b>2,999,260.34</b>	<b>\$1,906,654.54</b>	<b>\$115,000.00</b>	<b>\$406,746.73</b>	<b>\$425,000.00</b>	<b>\$116,517.46</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>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	9.00	\$11,682.00	\$105,138.00	8.00	\$11,602.00	\$92,816.00
Parent & Child	1.00	\$30,357.00	\$30,357.00	1.00	\$20,768.00	\$20,768.00
Employee & Spouse (or Partner)	7.00	\$22,964.00	\$160,748.00	8.00	\$23,204.00	\$185,632.00
Family	7.00	\$32,179.00	\$225,253.00	5.00	\$32,370.00	\$161,850.00
Employee Cost Sharing Contribution (enter as negative - )			(\$90,704.00)			(\$49,000.00)
<b>Subtotal</b>	<b>24.00</b>		<b>\$430,792.00</b>	<b>22.00</b>		<b>\$412,066.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3	\$7,900.00	\$23,700.00	3	\$6,504.00	\$19,512.00
Parent & Child	0	\$14,416.00	\$0.00	1	\$14,416.00	\$14,416.00
Employee & Spouse (or Partner)	7	\$13,500.00	\$94,500.00	6	\$14,440.00	\$86,640.00
Family	8	\$24,900.00	\$199,200.00	6	\$24,652.00	\$147,912.00
Employee Cost Sharing Contribution (enter as negative - )			(\$4,206.00)			(\$8,327.00)
<b>Subtotal</b>	<b>18.00</b>		<b>\$313,194.00</b>	<b>16.00</b>		<b>\$260,153.00</b>
<b>GRAND TOTAL</b>	<b>42.00</b>		<b>\$743,986.00</b>	<b>38.00</b>		<b>\$672,219.00</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	2021	2022	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$5,225,000.00	\$5,225,000.00				
Regional School Debt	\$3,466,005.69	\$3,466,005.69				
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	\$1,010,500.00	\$1,010,500.00				
Bonds Outstanding	\$865,000.00	\$865,000.00				
Loans and Other Debt		\$0.00				
<b>Total (Current Year)</b>	<b>\$10,566,505.69</b>	<b>\$8,691,005.69</b>				
Population (2010 census)	6,020					
Per Capita Gross Debt	\$1,755.23					
Per Capita Net Debt	\$311.54					
3 Yr. Average Property Valuation		\$468,054,455.67				
Net Debt as % of 3 Year Avg Property Valuation		0.40%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$136,500.00			
Bond Anticipation Notes - Interest			\$3,139.50			
Bonds - Principal			\$16,000.00	\$170,000.00	\$180,000.00	\$190,000.00
Bonds - Interest			\$33,600.00	\$27,000.00	\$18,500.00	\$9,500.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
<b>Total</b>			\$189,239.50	\$197,000.00	\$198,500.00	\$199,500.00
Total Principal			\$152,500.00	\$170,000.00	\$180,000.00	\$190,000.00
Total Interest			\$36,739.50	\$27,000.00	\$18,500.00	\$9,500.00
% of Total Current Year Budget			3.08%			
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**

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