



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
Kristi		Hanselmann	12/31/2021	khanselmann@mullicatownship.org

Chief Administrative Officer

Kimberly		Johnson		kjohnson@mullicatownship.org
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Chief Financial Officer

Dawn	M	Stollenwerk		dstollenwerk@mullicatownship.org
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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
Christopher		Siva	12/31/2023	chrissilva@mullicatownship.org
Bruce		Crowe	12/31/2021	bcrowe@mullicatownship.org
Lawrence		Riffle	12/31/2022	lriffle@mullicatownship.org
Deanna		DeMarco	12/31/2021	ddemarco@mullicatownship.org



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.879	\$3,994,744.37	27.56%	\$0.00	Municipal Purpose Tax	ACTUAL	\$4,074,633.99
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.060	\$4,815,936.00	33.22%	\$0.00	Local School District	ESTIMATED	\$4,936,334.40
Regional School District	0.694	\$3,152,137.00	21.75%	\$0.00	Regional School District	ESTIMATED	\$3,230,940.43
County Purposes	0.496	\$2,253,893.99	15.55%	\$0.00	County Purposes	ESTIMATED	\$2,308,893.99
County Library	0.037	\$167,148.79	1.15%	\$0.00	County Library	ESTIMATED	\$182,148.79
County Board of Health	0.023	\$105,815.38	0.73%	\$0.00	County Board of Health	ESTIMATED	\$115,815.38
County Open Space	0.001	\$6,010.99	0.04%	\$0.00	County Open Space		\$11,010.99
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	3.190	\$14,495,686.52	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$14,859,777.97
Total Taxable Valuation as of October 1, 2020		\$454,695,800.00			Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment		\$182,774.00			Total Non-Municipal Tax Levy		\$10,785,143.98
					Amount to be Raised by Taxes - Before RUT		\$10,785,143.98
					Reserve for Uncollected Taxes (RUT)		\$496,387.38
					Total Amount to be Raised by Taxes		\$11,281,531.36
					% of Tax Collections used to Calculate RUT		95.60%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2020		13,951,439.98
					Total Tax Levy, CY 2020		14,562,508.09
					% of Taxes Collected, CY 2020		95.80%
					Delinquent Taxes - December 31, 2020		\$465,822.45

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.879		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,994,744.37	\$4,074,633.99	2.00%	\$79,889.62

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$0.00	\$0.00	#DIV/0!	\$0.00

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	28.43%	\$183,000.00	\$643,600.00	\$826,600.00	\$826,600.00							
08	Local Revenue	-15.99%	(\$47,312.43)	\$295,812.43	\$248,500.00	\$248,500.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$493,216.00	\$493,216.00	\$493,216.00							
08	Uniform Construction Code Fees	-12.12%	(\$11,719.00)	\$96,719.00	\$85,000.00	\$85,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	133.27%	\$76,056.40	\$57,068.60	\$133,125.00	\$133,125.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	18.41%	\$31,648.77	\$171,893.87	\$203,542.64	\$203,542.64							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	2.01%	\$9,255.80	\$460,744.20	\$470,000.00	\$470,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	-0.05%	(\$2,170.00)	\$4,087,013.85	\$4,084,843.85	\$4,084,843.85							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	3.79%	\$238,759.54	\$6,306,067.95	\$6,544,827.49	\$6,544,827.49	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	4.00	5.00	-0.93%	(\$5,265.00)	\$569,015.00	\$563,750.00	\$563,750.00							
21	Land-Use Administration		1.00	48.19%	\$20,000.00	\$41,500.00	\$61,500.00	\$61,500.00							
22	Uniform Construction Code	1.00	2.00	-4.17%	(\$4,800.00)	\$115,000.00	\$110,200.00	\$110,200.00							
23	Insurance			3.41%	\$30,067.00	\$881,433.00	\$911,500.00	\$911,500.00							
25	Public Safety	15.00	2.00	3.41%	\$50,030.95	\$1,466,527.15	\$1,516,558.10	\$1,428,000.00	\$88,558.10						
26	Public Works	3.00	3.00	0.37%	\$1,457.06	\$393,696.72	\$395,153.78	\$391,001.00	\$4,152.78						
27	Health and Human Services			-67.86%	(\$33,290.60)	\$49,058.75	\$15,768.15	\$8,200.00	\$7,568.15						
28	Parks and Recreation			7.14%	\$2,000.00	\$28,000.00	\$30,000.00	\$30,000.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			0.00%	\$0.00	\$500.00	\$500.00	\$500.00							
31	Utilities and Bulk Purchases			3.88%	\$6,500.00	\$167,500.00	\$174,000.00	\$174,000.00							
32	Landfill / Solid Waste Disposal			-55.80%	(\$187,500.00)	\$336,000.00	\$148,500.00	\$148,500.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			13.12%	\$67,897.00	\$517,420.00	\$585,317.00	\$585,317.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services		2.00	124.95%	\$381,117.00	\$305,008.00	\$686,125.00	\$686,125.00							
43	Court and Public Defender	1.00	2.00	4.33%	\$4,800.00	\$110,800.00	\$115,600.00	\$115,600.00							
44	Capital			153.72%	\$193,316.00	\$125,760.00	\$319,076.00	\$319,076.00							
45	Debt			-42.26%	(\$151,500.00)	\$358,500.00	\$207,000.00	\$207,000.00							
46	Deferred Charges			0.00%	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			1.01%	\$6,559.84	\$647,719.62	\$654,279.46	\$654,279.46							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	24.00	17.00	6.19%	\$381,389.25	\$6,163,438.24	\$6,544,827.49	\$6,444,548.46	\$100,279.03	\$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	\$350,000.00	Surplus is not being replenished. Revenues & Expenses are anticipated close to actual

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2020 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2020 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,544	\$12,635,800.00	2.78%	15A Public Schools	6	\$7,373,600.00	21.56%
2 Residential	2,207	\$403,383,200.00	88.71%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	232	\$12,179,300.00	2.68%	15C Public Property	1,079	\$14,021,500.00	41.00%
4A Commercial	97	\$23,247,200.00	5.11%	15D Church and Charities	18	\$5,530,500.00	16.17%
4B Industrial	2	\$2,367,700.00	0.52%	15E Cemeteries & Graveyards	5	\$194,800.00	0.57%
4C Apartments	1	\$882,600.00	0.19%	15F Other Exempt	55	\$7,081,800.00	20.71%
5A/5B Railroad	1	\$100.00	0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,084	\$454,695,900.00	100.00%	Total	1,163	\$34,202,200.00	100.00%
Average Ratio (%), Assessed to True Value				94.38%			
Equalized Valuation, Taxable Properties				\$481,771,455.82			
Total # of property tax appeals filed in 2020				County Tax Board		39.00	
				State Tax Court		0.00	
Number of 2020 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 2020				\$0.00			
				Percentage of Exempt vs. Non-Exempt Properties 7.52%			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2020 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

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 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															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		5.00	16,147.50	\$15,000.00	\$0.00	\$0.00	\$0.00	\$1,147.50
Supervisory Staff (Department Heads & Managers)	5.00	3.00	601,697.59	\$558,938.77				\$42,758.82
Police Officers (Including Superior Officers)	15.00	2.00	1,086,261.70	\$1,009,068.00				\$77,193.70
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00				\$0.00
All Other Union Employees not listed above	3.00	4.00	308,822.67	\$272,942.56	\$15,000.00			\$20,880.11
All Other Non-Union Employees not listed above	1.00	3.00	73,175.09	\$67,975.00				\$5,200.09
Totals	24.00	17.00	2,086,104.54	\$1,923,924.33	\$15,000.00	\$0.00	\$0.00	\$147,180.21

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	6.00	\$10,945.00	\$65,670.00	9.00	\$11,682.00	\$105,138.00
Parent & Child	1.00	\$21,510.00	\$21,510.00	1.00	\$30,357.00	\$30,357.00
Employee & Spouse (or Partner)	6.00	\$23,882.00	\$143,292.00	7.00	\$22,964.00	\$160,748.00
Family	8.00	\$33,150.00	\$265,200.00	7.00	\$32,179.00	\$225,253.00
Employee Cost Sharing Contribution (enter as negative -)			(\$95,049.00)			(\$90,704.00)
Subtotal	21.00		\$400,623.00	24.00		\$430,792.00
<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	\$8,318.00	\$24,954.00	3	\$7,900.00	\$23,700.00
Parent & Child	0		\$0.00	0	\$1,416.00	\$0.00
Employee & Spouse (or Partner)	8	\$16,125.00	\$129,000.00	7	\$13,500.00	\$94,500.00
Family	6	\$27,453.00	\$164,718.00	8	\$24,900.00	\$199,200.00
Employee Cost Sharing Contribution (enter as negative -)			(\$289.56)			(\$4,206.00)
Subtotal	17.00		\$318,382.44	18.00		\$313,194.00
GRAND TOTAL	38.00		\$719,005.44	42.00		\$743,986.00

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
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
AFSCME	26.31	\$3,159.68	x		
GWU	221.00	\$23,068.74	x		
PBA	268.09	\$78,477.75	x		
Non-Aligned Managerial	668.65	\$224,291.29		x	x
Totals	1184.05	\$328,997.46			
Total Funds Reserved as of end of 2020		\$22,966.19			
Total Funds Appropriated in 2021		\$500.00			

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$4,710,000.00	\$4,710,000.00				
Regional School Debt	\$3,200,281.95	\$3,200,281.95				
Utility Fund Debt						
Arts and Culture		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
0		\$0.00				
Municipal Purposes						
Debt Authorized	\$0.00	\$0.00				
Notes Outstanding	\$874,000.00	\$874,000.00				
Bonds Outstanding	\$705,000.00	\$705,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$9,489,281.95	\$7,910,281.95				
Population (2010 census)	6,147					
Per Capita Gross Debt	\$1,543.73					
Per Capita Net Debt	\$256.87					
3 Yr. Average Property Valuation	\$476,529,738.67					
Net Debt as % of 3 Year Avg Property Valuation	0.33%					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$0.00			
Bond Anticipation Notes - Interest			\$8,303.00			
Bonds - Principal			\$165,000.00	\$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						
Total			\$206,903.00	\$197,000.00	\$198,500.00	\$199,500.00
Total Principal			\$165,000.00	\$170,000.00	\$180,000.00	\$190,000.00
Total Interest			\$41,903.00	\$27,000.00	\$18,500.00	\$9,500.00
% of Total Current Year Budget			3.16%			
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						
Year of Last Rating						
Mark "X" if Municipality has no bond rating				X		

USER FRIENDLY BUDGET SECTION - Notes

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