



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0117_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Ed		Hagaman	12/31/2024	ehagaman@mullicatownship.org

Chief Administrative Officer

Ralph		Condo		twpadministrator@mullicatownship.org
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Chief Financial Officer

Dawn	M	Stollenwerk		dstollenwerk@mullicatownship.org
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Municipal Clerk

Krystel		Arana		karana@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
DeAnna		DeMarco	12/31/2025	ddemarco@mullicatownship.org
Glen		Forman	12/31/2024	gforman@mullicatownship.org
Kristi		Hanselmann	12/31/2024	khanselmann@mullicatownship.org
Charles		Muller	12/31/2026	cmuller@mullicatownship.org

Government Type:

Election Type:

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	0.978	\$4,498,297.23	27.52%	\$1,813.01	Municipal Purpose Tax	ACTUAL	\$4,710,921.66
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	1.091	\$5,021,358.00	30.72%	\$2,022.48	Local School District	ESTIMATED	\$5,146,891.95
Regional School District	0.821	\$3,775,498.00	23.10%	\$1,521.96	Regional School District	ESTIMATED	\$3,869,885.45
County Purposes	0.587	\$2,701,016.40	16.53%	\$1,088.17	County Purposes	ESTIMATED	\$2,756,016.40
County Library	0.042	\$191,259.75	1.17%	\$77.86	County Library	ESTIMATED	\$206,259.75
County Board of Health	0.027	\$125,710.29	0.77%	\$50.05	County Board of Health	ESTIMATED	\$135,710.29
County Open Space	0.007	\$30,974.68	0.19%	\$12.98	County Open Space	ESTIMATED	\$35,974.68
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	3.553	\$16,344,114.35	100.00%	\$6,586.52	Total ESTIMATED amount to be raised by taxes		\$16,861,660.18
Total Taxable Valuation as of October 1, 2023 <u>\$461,691,100.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>2,825,002.51</u>		
Current Year Average Residential Assessment <u>\$185,379.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>6,794,011.12</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$12,150,738.52</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$16,119,747.13</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$741,913.05</u>		
0.978	1.022	4.50%			Total Amount to be Raised by Taxes <u>\$16,861,660.18</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>95.60%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$4,498,297.23	\$4,710,921.66	4.73%	\$212,624.43				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2023 <u>15,868,353.66</u>		
\$1,813.01	\$1,894.57	4.50%	\$81.57		Total Tax Levy, CY 2023 <u>16,413,084.48</u>		
					% of Taxes Collected, CY 2023 <u>96.68%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$479,286.13</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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	7.94%	\$81,000.00	\$1,020,000.00	\$1,101,000.00	\$1,101,000.00							
08	Local Revenue	-18.33%	(\$49,272.08)	\$268,772.08	\$219,500.00	\$219,500.00							
09	State Aid (without offsetting appropriation)	4.88%	\$25,820.85	\$529,496.00	\$555,316.85	\$555,316.85							
08	Uniform Construction Code Fees	-4.82%	(\$3,293.00)	\$68,293.00	\$65,000.00	\$65,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-14.01%	(\$20,534.82)	\$146,534.82	\$126,000.00	\$126,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-22.06%	(\$95,108.43)	\$431,094.09	\$335,985.66	\$335,985.66							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-3.30%	(\$14,497.76)	\$439,497.76	\$425,000.00	\$425,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.10%	(\$4,924.59)	\$4,723,528.26	\$4,718,603.67	\$4,718,603.67							
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	-1.06%	(\$80,809.83)	\$7,627,216.01	\$7,546,406.18	\$7,546,406.18	\$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	3.00	10.00	-1.58%	(\$9,794.00)	\$619,120.00	\$609,326.00	\$609,326.00							
21	Land-Use Administration		1.00	37.50%	\$16,500.00	\$44,000.00	\$60,500.00	\$60,500.00							
22	Uniform Construction Code	1.00	1.00	4.20%	\$4,450.00	\$106,050.00	\$110,500.00	\$110,500.00							
23	Insurance			7.44%	\$90,115.00	\$1,211,925.00	\$1,302,040.00	\$1,302,040.00							
25	Public Safety	16.00	2.00	5.84%	\$91,962.06	\$1,573,797.76	\$1,665,759.82	\$1,605,500.00	\$60,259.82						
26	Public Works	5.00		-17.16%	(\$90,011.11)	\$524,583.11	\$434,572.00	\$434,572.00							
27	Health and Human Services			-41.01%	(\$16,074.38)	\$39,196.68	\$23,122.30	\$14,200.00	\$8,922.30						
28	Parks and Recreation			0.00%	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			-18.61%	(\$30,174.29)	\$162,174.29	\$132,000.00	\$132,000.00							
31	Utilities and Bulk Purchases			-4.91%	(\$11,000.00)	\$224,000.00	\$213,000.00	\$213,000.00							
32	Landfill / Solid Waste Disposal			-4.53%	(\$9,500.00)	\$209,500.00	\$200,000.00	\$200,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			9.55%	\$58,356.00	\$611,339.00	\$669,695.00	\$669,695.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services		2.00	4.60%	\$33,499.00	\$729,001.00	\$762,500.00	\$762,500.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital			-5.01%	(\$13,810.00)	\$275,450.00	\$261,640.00	\$261,640.00	\$261,640.00						
45	Debt			-2.02%	(\$6,800.00)	\$336,300.00	\$329,500.00	\$329,500.00							
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			4.04%	\$28,791.58	\$713,459.48	\$742,251.06	\$742,251.06							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	25.00	16.00	1.84%	\$136,509.86	\$7,409,896.32	\$7,546,406.18	\$7,215,584.06	\$330,822.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<div style="display: flex; justify-content: space-between; padding-left: 10px;"> <div style="border-right: 1px solid black; padding-right: 5px;"><i>Revenues at Risk</i></div> <div style="border-right: 1px solid black; padding-right: 5px;"><i>Non-recurring appropriation reductions</i></div> <div style="border-right: 1px solid black; padding-right: 5px;"><i>Future Year Appropriation Increases</i></div> <div style="padding-right: 5px;"><i>Structural Imbalance Offsets</i></div> </div>				<p>Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	<p>Amount</p>	<p>Comment/Explanation</p>	
X				Surplus	\$1,000,000.00	Tighter budgets and revenue projects result in less surplus generation	

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,549	\$12,443,500.00	2.70%	15A Public Schools	6	\$7,373,600.00	20.77%
2 Residential	2,207	\$409,133,200.00	88.62%	15B Other Schools			0.00%
3A/3B Farm	242	\$12,915,500.00	2.80%	15C Public Property	1,057	\$13,931,700.00	39.25%
4A Commercial	97	\$24,011,200.00	5.20%	15D Church and Charities	16	\$5,462,800.00	15.39%
4B Industrial	2	\$2,637,700.00	0.57%	15E Cemeteries & Graveyards	5	\$194,800.00	0.55%
4C Apartments	1	\$550,000.00	0.12%	15F Other Exempt	61	\$8,536,000.00	24.05%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,098	\$461,691,100.00	100.00%	Total	1,145	\$35,498,900.00	100.00%
Average Ratio (%), Assessed to True Value		69.71%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$662,302,539.09		7.69%			
Total # of property tax appeals filed in 2023		County Tax Board		1.00			
		State Tax Court					
Number of 2023 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2023		\$1,467.39					

<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 2023 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 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 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	0.00	5.00	16,147.50	\$15,000.00	\$0.00	\$0.00	\$0.00	\$1,147.50
Supervisory Staff (Department Heads & Managers)	4.00	4.00	830,123.50	\$575,000.00	\$0.00	\$74,750.00	\$136,386.00	\$43,987.50
Police Officers (Including Superior Officers)	14.00	0.00	1,869,482.50	\$1,405,000.00	\$85,000.00	\$27,200.00	\$244,800.00	\$107,482.50
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	5.00	0.00	263,005.00	\$140,000.00	\$15,000.00	\$1,800.00	\$95,495.00	\$10,710.00
All Other Non-Union Employees not listed above	2.00	7.00	210,743.00	\$142,000.00		\$17,040.00	\$40,840.00	\$10,863.00
Totals	25.00	16.00	3,189,501.50	\$2,277,000.00	\$100,000.00	\$120,790.00	\$517,521.00	\$174,190.50

Is the Local Government required to comply with N.J.S.A. 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	\$20,500.00	\$123,000.00	8.00	\$14,327.00	\$114,616.00
Parent & Child			\$0.00	2.00	\$28,830.72	\$57,661.44
Employee & Spouse (or Partner)	3.00	\$29,500.00	\$88,500.00	0.00	\$0.00	\$0.00
Family	10.00	\$41,000.00	\$410,000.00	9.00	\$40,321.00	\$362,889.00
Employee Cost Sharing Contribution (enter as negative -)			(\$134,501.00)			(\$113,758.45)
Subtotal	19.00		\$486,999.00	19.00		\$421,407.99
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$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	5	\$9,842.00	\$49,210.00	5	\$9,341.16	\$46,705.80
Parent & Child			\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	10	\$27,732.00	\$277,320.00	9	\$22,574.95	\$203,174.55
Family	7	\$34,807.00	\$243,649.00	8	\$39,228.00	\$313,824.00
Employee Cost Sharing Contribution (enter as negative -)			(\$1,666.00)			(\$1,547.40)
Subtotal	22.00		\$568,513.00	22.00		\$562,156.95
GRAND TOTAL	41.00		\$1,055,512.00	41.00		\$983,564.94

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2025	2026	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$1,905,000.00	\$1,905,000.00				
Regional School Debt	\$2,349,006.13	\$2,349,006.13				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding	\$1,149,000.00	\$1,149,000.00				
Bonds Outstanding	\$190,000.00	\$190,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$5,593,006.13	\$4,254,006.13				
Population (2020 census)	<u>5,816</u>					
Per Capita Gross Debt	<u>\$961.66</u>					
Per Capita Net Debt	<u>\$230.23</u>					
3 Year Average Property Valuation		<u>\$601,874,802.00</u>				
Net Debt as % of 3 Year Average Property Valuation		<u>0.22%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal			\$100,000.00			
Bond Anticipation Notes - Interest			\$36,770.88			
Bonds - Principal			\$19,000.00	\$0.00	\$0.00	\$0.00
Bonds - Interest			\$9,500.00			
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$165,270.88	\$0.00	\$0.00	\$0.00
Total Principal			\$119,000.00	\$0.00	\$0.00	\$0.00
Total Interest			\$46,270.88	\$0.00	\$0.00	\$0.00
% of Total Current Year Budget			<u>2.19%</u>			
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 & Poors</u>	<u>Fitch</u>			
Rating	A1					
Year of Last Rating	2024					
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)
