



State of New Jersey

Local Government Services

Year: 2026 **Municipal User Friendly Budget**

MUNICIPALITY: 0117 Mullica Township - County of Atlantic Adopted

Municode: 0117 **Filename:** 0117_fba_2026.xlsm

Website: www.mullicatownship.org

Phone Number: 609-561-7070

Mailing Address: PO Box 317

Municipality: Elwood **State:** NJ **Zip:** 08217

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
DeAnna		DeMarco	12/31/2028	ddemarco@mullicatownship.org

Chief Administrative Officer

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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Dawn	M.	Stollenwerk	N0470	dstollenwerk@mullicatownship.org

Municipal Clerk

First Name	Middle Name	Last Name	Acting	Business Email
Monica		Newton	Acting	mnewton@mullicatownship.org

Registered Municipal Accountant

First Name	Middle Name	Last Name	Cert. Number	Business Email
Nancy		Sbrolla	542	nsbrolla@ford-scott.com

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Glen		Forman	12/31/2027	gforman@mullicatownship.org
Mark		Pino	12/31/2028	mpino@mullicatownship.org
Charles		Muller	12/31/2026	cmuller@mullicatownship.org
George		Moore	12/31/2027	gmoore@mullicatownship.org

Government Type: Township Committee

Election Type: Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2025 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2026 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	1.081	\$4,995,904.72	27.25%	\$2,010.38	Municipal Purpose Tax	ACTUAL	\$5,308,876.84
Municipal Library	0.000	\$0.00	0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.000	\$0.00	0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture	0.000	\$0.00	0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.000	\$0.00	0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)	0.000	\$0.00	0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.367	\$6,319,752.00	34.48%	\$2,542.27	Local School District	ESTIMATED	\$6,477,745.80
Regional School District	0.819	\$3,784,135.00	20.64%	\$1,523.13	Regional School District	ESTIMATED	\$3,878,738.38
County Purposes	0.613	\$2,833,308.21	15.46%	\$1,140.02	County Purposes	ESTIMATED	\$2,888,308.21
County Library	0.044	\$201,689.78	1.10%	\$81.83	County Library	ESTIMATED	\$216,689.78
County Board of Health	0.026	\$118,413.13	0.65%	\$48.35	County Board of Health	ESTIMATED	\$128,413.13
County Open Space	0.017	\$77,267.51	0.42%	\$31.62	County Open Space	ESTIMATED	\$82,267.51
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	ESTIMATED	
Total (Calendar Year 2025 Budget)	3.967	\$18,330,470.35	100.00%	\$7,377.60	Total ESTIMATED amount to be raised by taxes		\$18,981,039.65
Total Taxable Valuation as of October 1, 2025 \$464,992,300.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 2,668,998.98		
Current Year (2026) Average Residential Assessment \$186,980.42					Budget Appropriations, before Reserve for Uncollected Taxes 7,218,634.23		
Prior Year (2025) Average Residential Assessment \$185,974.36					Total Non-Municipal Tax Levy \$13,672,162.81		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT \$18,221,798.06		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) \$759,241.59		
Prior Year	Current Year	% Change (+/-)			Total Amount to be Raised by Taxes \$18,981,039.65		
1.081	1.142	5.64%			% of Tax Collections used to Calculate RUT 96.00%		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used 		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		<u>Tax Collections - ACTUAL as of Prior Year</u>		
\$4,995,904.72	\$5,308,876.84	6.26%	\$312,972.12		Total Tax Revenue, Collections CY 2025 17,872,880.70		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2025 18,400,458.90		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		% of Taxes Collected, CY 2025 97.13%		
\$2,010.38	\$2,135.32	6.21%	\$124.93		Delinquent Taxes - December 31, 2025 \$452,647.83		

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	-21.15%	(\$295,000.00)	\$1,395,000.00	\$1,100,000.00	\$1,100,000.00							
08	Local Revenue	-1.15%	(\$2,901.92)	\$252,901.92	\$250,000.00	\$250,000.00							
09	State Aid (without offsetting appropriation)	0.00%	(\$0.34)	\$508,194.34	\$508,194.00	\$508,194.00							
08	Uniform Construction Code Fees	-88.11%	(\$59,260.00)	\$67,260.00	\$8,000.00	\$8,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	10.96%	\$9,877.70	\$90,122.30	\$100,000.00	\$100,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00	\$0.00							
10	Public and Private Revenue	-16.84%	(\$55,194.96)	\$327,799.94	\$272,604.98	\$272,604.98							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00	\$0.00							
15	Receipts from Delinquent Taxes	-11.33%	(\$56,215.84)	\$496,215.84	\$440,000.00	\$440,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.49%	\$25,999.53	\$5,282,877.31	\$5,308,876.84	\$5,308,876.84							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00								
	Total	-5.14%	(\$432,695.83)	\$8,420,371.65	\$7,987,675.82	\$7,987,675.82	\$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	8.00	-2.05%	(\$12,244.97)	\$596,755.00	\$584,510.03	\$584,510.03							
21	Land-Use Administration		1.00	-56.16%	(\$28,360.00)	\$50,500.00	\$22,140.00	\$22,140.00							
22	Uniform Construction Code		3.00	-60.00%	(\$75,000.00)	\$125,000.00	\$50,000.00	\$50,000.00							
23	Insurance			12.31%	\$194,555.00	1,580,870.00	\$1,775,425.00	\$1,775,425.00							
25	Public Safety	17.00	4.00	2.79%	\$48,051.05	\$1,720,490.46	\$1,768,541.51	\$1,665,000.00	\$103,541.51						
26	Public Works	5.00		-15.74%	(\$85,384.61)	\$542,385.61	\$457,001.00	\$457,001.00							
27	Health and Human Services			-41.31%	(\$10,295.50)	\$24,922.30	\$14,626.80	\$6,000.00	\$8,626.80						
28	Parks and Recreation			-16.67%	(\$6,000.00)	\$36,000.00	\$30,000.00	\$30,000.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified			28.04%	\$4,380.00	\$15,620.00	\$20,000.00	\$20,000.00							
31	Utilities and Bulk Purchases			-5.02%	(\$12,000.00)	\$239,000.00	\$227,000.00	\$227,000.00							
32	Landfill / Solid Waste Disposal			-11.91%	(\$28,000.00)	\$235,000.00	\$207,000.00	\$207,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			-2.31%	(\$17,101.00)	\$739,163.00	\$722,062.00	\$722,062.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			1.22%	\$9,000.00	\$735,001.00	\$744,001.00	\$744,001.00							
43	Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
44	Capital			-1.35%	(\$3,167.00)	\$234,190.00	\$231,023.00	\$0.00	\$231,023.00						
45	Debt			-2.43%	(\$9,326.67)	\$384,430.56	\$375,103.89	\$375,103.89							
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			0.35%	\$2,620.86	\$756,620.73	\$759,241.59	\$759,241.59							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	25.00	16.00	-0.35%	(\$28,272.84)	\$8,015,948.66	\$7,987,675.82	\$7,644,484.51	\$343,191.31	\$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, 2025 Value)				Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	1,568	\$12,224,500.00	2.63%	15A Public Schools	5	\$7,180,700.00	25.59%
2 Residential	2,206	\$412,478,800.00	88.71%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	243	\$13,392,400.00	2.88%	15C Public Property	1,039	\$14,180,200.00	50.54%
4A Commercial	97	\$23,708,900.00	5.10%	15D Church and Charities	17	\$5,413,800.00	19.30%
4B Industrial	2	\$2,637,700.00	0.57%	15E Cemeteries & Graveyards	5	\$194,800.00	0.69%
4C Apartments	1	\$550,000.00	0.12%	15F Other Exempt	67	\$1,086,600.00	3.87%
5A/5B Railroad	1	\$100.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	4,119	\$464,992,400.00	100.00%	Total	1,133	\$28,056,100.00	100.00%
Average Ratio (%), Assessed to True Value				57.62%			
Equalized Valuation, Taxable Properties				\$806,998,264.49			
Total # of property tax appeals filed in 2025				County Tax Board		5.00	
				State Tax Court		0.00	
Number of 2025 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 2025				\$991.50			
Percentage of Exempt vs. Non-Exempt Properties				6.03%			

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 2025 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	3,121.85	\$2,900.00	\$0.00	\$0.00	\$0.00	\$221.85
Supervisory Staff (Department Heads & Managers)	4.00	1.00	640,547.78	\$375,837.00	\$0.00	\$93,959.25	\$142,000.00	\$28,751.53
Police Officers (Including Superior Officers)	15.00	2.00	2,127,150.95	\$1,264,985.00	\$75,000.00	\$455,394.60	\$235,000.00	\$96,771.35
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	4.00	0.00	354,407.50	\$155,000.00	\$20,000.00	\$32,550.00	\$135,000.00	\$11,857.50
All Other Non-Union Employees not listed above	1.00	8.00	496,687.50	\$375,000.00		\$45,000.00	\$48,000.00	\$28,687.50
Totals	24.00	16.00	3,621,915.58	\$2,173,722.00	\$95,000.00	\$626,903.85	\$560,000.00	\$166,289.73

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	\$22,208.00	\$133,248.00	6.00	\$23,500.00	\$141,000.00
Parent & Child	1.00	\$28,764.00	\$28,764.00	1.00	\$32,596.00	\$32,596.00
Employee & Spouse (or Partner)	3.00	\$44,139.00	\$132,417.00	3.00	\$36,048.24	\$108,144.72
Family	7.00	\$61,373.00	\$429,611.00	9.00	\$50,409.00	\$453,681.00
Employee Cost Sharing Contribution (enter as negative -)			(\$167,000.00)			(\$164,862.91)
Subtotal	17.00		\$557,040.00	19.00		\$570,558.81
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0		\$0.00			\$0.00
Parent & Child	0		\$0.00			\$0.00
Employee & Spouse (or Partner)	0		\$0.00			\$0.00
Family	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	\$13,798.00	\$68,990.00	5	\$12,145.00	\$60,725.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	13	\$41,190.00	\$535,470.00	10	\$29,852.00	\$298,520.00
Family	6	\$51,757.00	\$310,542.00	7	\$51,409.00	\$359,863.00
Employee Cost Sharing Contribution (enter as negative -)			(\$43,000.00)			(\$18,272.64)
Subtotal	24.00		\$872,002.00	22.00		\$700,835.36
GRAND TOTAL	41.00		\$1,429,042.00	41.00		\$1,271,394.17

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)?

NO

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

NO

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

	Gross Debt	Deductions	Net Debt		Current Year Budget	2027 Budget	2028 Budget	All Additional Future Years' Budgets
Local School Debt	\$2,525,000.00	\$2,525,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$6,658,338.22	\$6,658,338.22	\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>			\$0.00	Bond Anticipation Notes - Principal				
			\$0.00	Bond Anticipation Notes - Interest				
			\$0.00	Bonds - Principal				
			\$0.00	Bonds - Interest				
			\$0.00	Loans & Other Debt - Principal	\$160,000.00	\$184,000.00	\$185,000.00	\$175,000.00
			\$0.00	Loans & Other Debt - Interest	\$36,671.25	\$22,481.25	\$14,850.00	\$7,218.75
			\$0.00	Total	\$196,671.25	\$206,481.25	\$199,850.00	\$182,218.75
<u>Municipal Purposes</u>				Total Principal	\$160,000.00	\$184,000.00	\$185,000.00	\$175,000.00
Debt Authorized (BNI)			\$0.00	Total Interest	\$36,671.25	\$22,481.25	\$14,850.00	\$7,218.75
Notes Outstanding	\$889,000.00		\$889,000.00	% of Total Current Year Budget	2.46%			
Bonds Outstanding			\$0.00	Description	Debt Not Listed Above			
Loans and Other Debt			\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$10,072,338.22	\$9,183,338.22	\$889,000.00	Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	5,816			Total Other				
Per Capita Gross Debt	\$1,731.83			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Net Debt	\$152.85			Rating	Aa3			
3 Year Average Property Valuation		\$744,574,886.67		Year of Last Rating	2025			
Net Debt as % of 3 Year Average Property Valuation		0.12%		Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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