



# State of New Jersey Local Government Services

Year: **2017** **Municipal User Friendly Budget**

**MUNICIPALITY:** 0111 Galloway Township - County of Atlantic

Adopted

**Municode:** 0111

**Filename:** 0111\_fba\_2017.xlsm

**Website:** www.gtnj.org

**Phone Number:**

609-652-3700

**Mailing Address:**

300 E. Jimmie Leeds Road

Email the UFB if not using Outlook

**Municipality:**

Galloway

**State:**

NJ

**Zip:**

08205

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Donald		Purdy	12/31/2017	dpurdy@gtnj.org

## Chief Administrative Officer

Christian		Johansen		manager@gtnj.org
-----------	--	----------	--	------------------

## Chief Financial Officer

Kristen		Manning		kmanning@gtnj.org
---------	--	---------	--	-------------------

## Municipal Clerk

Kelli		Danieli		kdanieli@gtnj.org
-------	--	---------	--	-------------------

## Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
------	--	----------	--	--------------------------

## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Coppola, Jr.	12/31/2019	
Frank		Gargione	12/31/2017	
Robert		Maldonado	12/31/2017	
Timothy		Meadows	12/31/2017	
Richard		Clute	12/31/2019	
Anthony		DiPietro	12/31/2019	

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2016 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	0.663	\$17,906,905.76	21.72%	\$1,104.05
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.165	\$31,456,759.00	38.15%	\$1,939.99
Regional School District	0.673	\$18,174,976.00	22.04%	\$1,120.70
County Purposes	0.494	\$13,303,751.60	16.14%	\$822.62
County Library	0.036	\$951,113.86	1.15%	\$59.95
County Board of Health	0.023	\$609,030.74	0.74%	\$38.30
County Open Space	0.002	\$46,950.61	0.06%	\$3.33
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>3.056</b>	<b>\$82,449,487.57</b>	<b>100.00%</b>	<b>\$5,088.94</b>

Total Taxable Valuation as of October 1, 2016 \$2,698,246,200.00  
 (To be used to calculate the current year tax rate)  
 Current Year Average Residential Assessment \$166,523.00

### Prior Year to Current Year Comparison

#### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.663	0.642	-3.17%

#### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,906,905.76	\$17,304,438.87	-3.36%	(\$602,466.89)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,104.05	\$1,069.08	-3.17%	(\$34.97)

Sheet UFB-1

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$17,304,438.87
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$32,000,000.00
Regional School District	ESTIMATED	\$19,000,000.00
County Purposes	ESTIMATED	\$14,000,000.00
County Library	ESTIMATED	\$1,250,000.00
County Board of Health	ESTIMATED	\$650,000.00
County Open Space	ESTIMATED	\$100,000.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$84,304,438.87

Revenue Anticipated, Excluding Tax Levy	9,812,848.07
Budget Appropriations, before Reserve for Uncollected Taxes	24,756,762.65
Total Non-Municipal Tax Levy	\$67,000,000.00
Amount to be Raised by Taxes - Before RUT	\$81,943,914.58
Reserve for Uncollected Taxes (RUT)	\$2,360,524.29
Total Amount to be Raised by Taxes	\$84,304,438.87

% of Tax Collections used to Calculate RUT 97.20%

If % used exceeds the actual collection % then  
reference the statutory exception used

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	82,079,268.13
Total Tax Levy, CY 2016	82,753,975.00
% of Taxes Collected, CY 2016	99.18%

Delinquent Taxes - December 31, 2016 \$93,802.98

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	8.70%	\$440,585.00	\$5,065,500.00	\$5,506,085.00	\$4,710,000.00		\$796,085.00					
08	Local Revenue	0.33%	\$25,000.00	\$7,470,000.00	\$7,495,000.00	\$1,427,000.00		\$6,068,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,581,284.00	\$2,581,284.00	\$2,581,284.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$280,000.00	\$280,000.00	\$280,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-61.36%	(\$221,442.65)	\$360,909.41	\$139,466.76	\$139,466.76							
08	Other Special Items	25.53%	\$132,234.21	\$517,863.10	\$650,097.31	\$650,097.31							
15	Receipts from Delinquent Taxes	25.00%	\$5,000.00	\$20,000.00	\$25,000.00	\$25,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-3.36%	(\$602,466.89)	\$17,906,905.76	\$17,304,438.87	\$17,304,438.87							
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>-0.65%</b>	<b>(\$221,090.33)</b>	<b>\$34,202,462.27</b>	<b>\$33,981,371.94</b>	<b>\$27,117,286.94</b>	<b>\$0.00</b>	<b>\$6,864,085.00</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 - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	16.00	10.00	0.57%	\$35,700.00	\$6,223,524.00	\$6,259,224.00	\$1,542,224.00			\$4,717,000.00					
21	Land-Use Administration	1.00	1.00	0.68%	\$800.00	\$118,100.00	\$118,900.00	\$118,900.00								
22	Uniform Construction Code	5.00	2.00	7.15%	\$27,700.00	\$387,300.00	\$415,000.00	\$415,000.00								
23	Insurance			-3.16%	(\$114,618.90)	\$3,630,468.90	\$3,515,850.00	\$3,515,850.00								
25	Public Safety	78.00	16.00	1.69%	\$127,681.91	\$7,575,778.47	\$7,703,460.38	\$7,607,900.00	\$95,560.38							
26	Public Works	22.00	3.00	-3.40%	(\$64,128.00)	\$1,887,278.00	\$1,823,150.00	\$1,823,150.00								
27	Health and Human Services			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
28	Parks and Recreation	3.00	3.00	2.67%	\$9,675.44	\$362,921.94	\$372,597.38	\$323,000.00	\$49,597.38							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			-80.77%	(\$525,000.00)	\$650,000.00	\$125,000.00	\$125,000.00								
31	Utilities and Bulk Purchases			1.88%	\$23,000.00	\$1,222,000.00	\$1,245,000.00	\$1,245,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			-1.22%	(\$32,219.22)	\$2,643,077.00	\$2,610,857.78	\$2,446,897.78								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00				\$163,960.00					
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	5.00	1.00	3.30%	\$11,160.00	\$337,840.00	\$349,000.00	\$349,000.00								
44	Capital			53.70%	\$780,000.00	\$1,452,500.00	\$2,232,500.00	\$1,875,000.00								
45	Debt			0.35%	\$17,120.61	\$4,830,187.50	\$4,847,308.11	\$3,221,683.11			\$357,500.00					
46	Deferred Charges			-100.00%	(\$626,500.00)	\$626,500.00	\$0.00				\$1,625,625.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			4.82%	\$108,537.83	\$2,251,986.46	\$2,360,524.29	\$2,360,524.29								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		130.00	36.00	-0.65%	(\$221,090.33)	\$34,202,462.27	\$33,981,371.94	\$26,972,129.18	\$145,157.76	\$0.00	\$6,864,085.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

[illegible]

## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

### Property Tax Assessments - Taxable Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	3,171	\$71,322,300.00	2.65%
2 Residential	13,342	\$2,221,750,400.00	82.48%
3A/3B Farm	465	\$33,342,000.00	1.24%
4A Commercial	466	\$301,982,900.00	11.21%
4B Industrial	2	\$3,470,300.00	0.13%
4C Apartments	17	\$61,759,900.00	2.29%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$0.00	0.00%
<b>Total</b>	<b>17,464</b>	<b>\$2,693,627,800.00</b>	<b>100.00%</b>

Average Ratio (%), Assessed to True Value	97.39%
Equalized Valuation, Taxable Properties	\$2,765,815,586.82

Total # of property tax appeals filed in 2016	County Tax Board	449.00
	State Tax Court	42.00
Number of 2016 County Tax Board decisions appealed to Tax Court		30.00
Number of pending property tax appeals in State Tax Court		43.00

Amount paid out by municipality for tax appeals in 2016	\$333,147.00
---	--------------

### Property Tax Assessments - Exempt Properties (October 1, 2016 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	41	\$415,183,197.00	50.30%
15B Other Schools	6	\$15,530,600.00	1.88%
15C Public Property	2,071	\$85,216,300.00	10.32%
15D Church and Charities	65	\$73,567,900.00	8.91%
15E Cemeteries & Graveyards	5	\$505,200.00	0.06%
15F Other Exempt	187	\$235,419,900.00	28.52%

<b>Total</b>	<b>2,375</b>	<b>\$825,423,097.00</b>	<b>100.00%</b>
--------------	--------------	-------------------------	----------------

Percentage of Exempt vs.  
Non-Exempt Properties 30.64%

### 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 2016 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### USER FRIENDLY BUDGET SECTION

#### Long Term Tax Exemptions

[illegible]

**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		7.00	70,200.29	\$63,324.00	N/A	\$1,633.06	N/A	\$5,243.23
Supervisory Staff (Department Heads & Managers)	20.00		2,047,186.67	\$1,339,390.00		\$166,887.99	\$430,007.18	\$110,901.49
Police Officers (Including Superior Officers)	57.00		6,738,780.67	\$5,031,188.01	\$189,663.00	\$1,101,347.29		\$416,582.37
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	58.00		4,115,986.70	\$2,315,830.00	\$115,250.00	\$264,160.28	\$1,228,995.70	\$191,750.72
All Other Non-Union Employees not listed above	3.00	28.00	691,273.14	\$578,759.00		\$13,321.73	\$51,271.16	\$47,921.25
<b>Totals</b>	<b>138.00</b>	<b>35.00</b>	<b>13,663,427.46</b>	<b>\$9,328,491.01</b>	<b>\$304,913.00</b>	<b>\$1,547,350.36</b>	<b>\$1,710,274.04</b>	<b>\$772,399.06</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

	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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	24.00	\$11,861.16	\$284,667.84	24.00	\$11,873.04	\$284,952.96
Parent & Child	11.00	\$21,231.60	\$233,547.60	13.00	\$21,252.84	\$276,286.92
Employee & Spouse (or Partner)	25.00	\$23,722.32	\$593,058.00	25.00	\$23,745.84	\$593,646.00
Family	50.00	\$33,092.76	\$1,654,638.00	48.00	\$33,125.88	\$1,590,042.24
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	110.00		\$2,765,911.44	110.00		\$2,744,928.12
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	110.00		\$2,765,911.44	110.00		\$2,744,928.12

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

### ACCUMULATED ABSENCE LIABILITY

[illegible]

### UFB-9 Accumulated Absence Liability

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

Gross Debt      Deductions      Net Debt				Current Year      2018      2019      All Additional Future				
				Budget      Budget      Budget      Years' Budgets				
Local School Debt	\$1,352,000.00	\$1,352,000.00	\$0.00	Utility Fund - Principal	\$1,216,809.64	\$1,031,809.64	\$529,935.81	\$2,039,551.14
Regional School Debt	\$26,035,669.88	\$26,035,669.88	\$0.00	Utility Fund - Interest	\$148,625.00	\$109,625.00	\$74,425.00	\$201,800.00
				Bond Anticipation Notes - Principal	\$750,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$80,000.00			
Sewer	\$6,868,106.23	\$6,868,106.23	\$0.00	Bonds - Principal	\$2,090,000.00	\$1,750,000.00	\$1,680,000.00	\$4,390,000.00
0			\$0.00	Bonds - Interest	\$284,062.50	\$224,262.50	\$171,762.50	\$296,225.00
0			\$0.00	Loans & Other Debt - Principal	\$15,998.35	\$16,219.82	\$16,047.53	\$81,919.20
0			\$0.00	Loans & Other Debt - Interest	\$1,622.26	\$1,401.03	\$1,172.33	\$3,879.17
0			\$0.00					
0			\$0.00	Total	\$4,587,117.75	\$3,133,317.99	\$2,473,343.17	\$7,013,374.51
Municipal Purposes								
Debt Authorized			\$0.00	Total Principal	\$4,072,807.99	\$2,798,029.46	\$2,225,983.34	\$6,511,470.34
Notes Outstanding	\$4,000,000.00		\$4,000,000.00	Total Interest	\$514,309.76	\$335,288.53	\$247,359.83	\$501,904.17
Bonds Outstanding	\$9,910,000.00		\$9,910,000.00	% of Total Current Year Budget	13.50%			
Loans and Other Debt	\$140,184.90		\$140,184.90					
Total (Current Year)	\$48,305,961.01	\$34,255,776.11	\$14,050,184.90					
Population (2010 census)	37,349				Debt Not Listed Above			
Per Capita Gross Debt	\$1,293.37							
Per Capita Net Debt	\$376.19							
3 Yr. Average Property Valuation		\$2,894,705,551.33						
Net Debt as % of 3 Year Avg Property Valuation		0.49%						

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

**Please set forth below the names of all authorities and fire districts that serve your municipality**

[illegible]