



State of New Jersey Local Government Services

Year: **2016** **Municipal User Friendly Budget**

MUNICIPALITY: 0111 Galloway Township - County of Atlantic

Adopted

Municode: 0111

Filename: 0111_fba_2016.xlsm

Website: www.gallowaytp-nj.gov

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@gtmj.org

Chief Administrative Officer

Christian		Johansen		manager@gtmj.org
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Chief Financial Officer

Kristen		Manning		kmanning@gtmj.org
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Municipal Clerk

Kelli		Danieli		kdanieli@gtmj.org
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Registered Municipal Accountant

Leon		Costello		lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Coppola, Jr.	12/31/2019	
Frank	M.	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

2015 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	0.673	\$18,262,570.67	22.16%	\$1,123.00
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	1.158	\$31,407,242.00	38.10%	\$1,932.30
Regional School District	0.662	\$17,928,159.00	21.75%	\$1,104.65
County Purposes	0.500	\$13,544,639.31	16.43%	\$834.33
County Library	0.033	\$888,769.92	1.08%	\$55.07
County Board of Health	0.014	\$357,463.83	0.43%	\$23.36
County Open Space	0.002	\$41,005.05	0.05%	\$3.34
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.042	\$82,429,849.78	100.00%	\$5,076.03

Total Taxable Valuation as of October 1, 2015 \$2,710,530,146.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$166,865.03

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.673	0.662	-1.63%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$18,262,570.67	\$17,906,905.76	-1.95%	(\$355,664.91)

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,123.00	\$1,104.65	-1.63%	(\$18.36)

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$17,906,905.76
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$31,500,000.00
Regional School District	ESTIMATED	\$18,000,000.00
County Purposes	ESTIMATED	\$13,500,000.00
County Library	ESTIMATED	\$1,500,000.00
County Board of Health	ESTIMATED	\$800,000.00
County Open Space	ESTIMATED	\$200,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$83,406,905.76

Revenue Anticipated, Excluding Tax Levy	9,537,056.51
Budget Appropriations, before Reserve for Uncollected Taxes	25,191,975.81
Total Non-Municipal Tax Levy	\$65,500,000.00
Amount to be Raised by Taxes - Before RUT	\$81,154,919.30
Reserve for Uncollected Taxes (RUT)	\$2,251,986.46
Total Amount to be Raised by Taxes	\$83,406,905.76

% of Tax Collections used to Calculate RUT 97.30%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	81,948,460.41
Total Tax Levy, CY 2015	82,554,957.90
% of Taxes Collected, CY 2015	99.27%
Delinquent Taxes - December 31, 2015	\$52,855.11

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	13.72%	\$611,023.00	\$4,454,477.00	\$5,065,500.00	\$4,375,000.00		\$690,500.00					
08	Local Revenue	0.67%	\$50,000.00	\$7,420,000.00	\$7,470,000.00	\$1,402,000.00		\$6,068,000.00					
09	State Aid (without offsetting appropriation)	-0.37%	(\$9,664.00)	\$2,590,948.00	\$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							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	21.10%	\$62,881.41	\$298,028.00	\$360,909.41	\$360,909.41							
08	Other Special Items	0.00%	\$0.00	\$517,863.10	\$517,863.10	\$517,863.10							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-1.95%	(\$355,664.91)	\$18,262,570.67	\$17,906,905.76	\$17,906,905.76							
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								
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	1.06%	\$358,575.50	\$33,843,886.77	\$34,202,462.27	\$27,443,962.27	\$0.00	\$6,758,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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	15.00	10.00	2.25%	\$137,200.00	\$6,086,324.00	\$6,223,524.00	\$1,535,524.00			\$4,688,000.00					
21	Land-Use Administration	1.00	1.00	4.51%	\$5,100.00	\$113,000.00	\$118,100.00	\$118,100.00								
22	Uniform Construction Code	5.00	2.00	4.31%	\$16,000.00	\$371,300.00	\$387,300.00	\$387,300.00								
23	Insurance			6.97%	\$236,568.90	\$3,393,900.00	\$3,630,468.90	\$3,630,468.90								
25	Public Safety	78.00	16.00	0.79%	\$59,674.47	\$7,516,104.00	\$7,575,778.47	\$7,447,100.00	\$128,678.47							
26	Public Works	21.00	3.00	14.99%	\$245,978.00	\$1,641,300.00	\$1,887,278.00	\$1,697,278.00	\$190,000.00							
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	10.82%	\$35,429.94	\$327,492.00	\$362,921.94	\$308,000.00	\$54,921.94							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			83.10%	\$295,000.00	\$355,000.00	\$650,000.00	\$650,000.00								
31	Utilities and Bulk Purchases			2.30%	\$27,500.00	\$1,194,500.00	\$1,222,000.00	\$1,222,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			3.38%	\$86,345.00	\$2,556,732.00	\$2,643,077.00	\$2,485,077.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00			\$158,000.00					
42	Shared Services			-100.00%	(\$53,000.00)	\$53,000.00	\$0.00	\$0.00								
43	Court and Public Defender	4.00	1.00	1.76%	\$5,840.00	\$332,000.00	\$337,840.00	\$337,840.00								
44	Capital			20.29%	\$245,000.00	\$1,207,500.00	\$1,452,500.00	\$1,240,000.00								
45	Debt			-25.44%	(\$1,648,483.00)	\$6,478,670.50	\$4,830,187.50	\$3,130,187.50			\$212,500.00					
46	Deferred Charges			229.74%	\$436,500.00	\$190,000.00	\$626,500.00	\$626,500.00			\$1,700,000.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			11.26%	\$227,922.19	\$2,024,064.27	\$2,251,986.46	\$2,251,986.46								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		127.00	36.00	1.06%	\$358,575.50	\$33,843,886.77	\$34,202,462.27	\$27,070,361.86	\$373,600.41	\$0.00	\$6,758,500.00	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	3,433	\$73,359,300.00	2.72%	15A Public Schools	40	\$415,028,497.00	50.60%
2 Residential	13,326	\$2,222,039,900.00	82.35%	15B Other Schools	6	\$15,530,600.00	1.89%
3A/3B Farm	453	\$33,292,800.00	1.23%	15C Public Property	1,848	\$84,193,200.00	10.26%
4A Commercial	466	\$300,913,700.00	11.15%	15D Church and Charities	67	\$74,537,300.00	9.09%
4B Industrial	2	\$6,880,600.00	0.26%	15E Cemeteries & Graveyards	5	\$505,200.00	0.06%
4C Apartments	17	\$61,759,900.00	2.29%	15F Other Exempt	182	\$230,419,800.00	28.09%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	17,698	\$2,698,246,200.00	100.00%	Total	2,148	\$820,214,597.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				30.40%			
Total # of property tax appeals filed in 2015							
Number of 2015 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 2015							

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 2015 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

[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	70,200.31	\$63,324.00	N/A	\$1,633.08	N/A	\$5,243.23
Supervisory Staff (Department Heads & Managers)	20.00		1,987,903.25	\$1,291,916.00	\$0.00	\$160,972.73	\$428,043.87	\$106,970.64
Police Officers (Including Superior Officers)	55.00	0.00	7,176,607.70	\$4,794,795.77	\$169,400.00	\$1,138,859.00	\$676,543.84	\$397,009.09
Fire Fighters (Including Superior Officers)	N/A	N/A	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	55.00		4,071,454.91	\$2,151,719.00	\$88,750.00	\$249,517.67	\$1,403,305.91	\$178,162.33
All Other Non-Union Employees not listed above	4.00	30.00	827,242.09	\$676,839.00	\$0.00	\$36,440.71	\$57,920.11	\$56,042.27
Totals	134.00	37.00	14,133,408.26	\$8,978,593.77	\$258,150.00	\$1,587,423.20	\$2,565,813.73	\$743,427.56

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	24.00	\$11,873.04	\$284,952.96	24.00	\$11,451.00	\$274,824.00
Parent & Child	13.00	\$21,252.84	\$276,286.92	10.00	\$19,352.16	\$193,521.60
Employee & Spouse (or Partner)	25.00	\$23,745.84	\$593,646.00	26.00	\$22,901.76	\$595,445.76
Family	48.00	\$33,125.88	\$1,590,042.24	48.00	\$30,803.16	\$1,478,551.68
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	110.00		\$2,744,928.12	108.00		\$2,542,343.04
Elected Officials - Health Benefits - Annual Cost						
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
Retirees - Health Benefits - Annual Cost						
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		\$2,744,928.12	108.00		\$2,542,343.04

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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget				
Deductions				2017 Budget				
Net Debt				2018 Budget				
				All Additional Future Years' Budgets				
Local School Debt	\$2,906,000.00	\$2,906,000.00	\$0.00	Utility Fund - Principal	\$1,491,809.64	\$1,216,809.64	\$1,031,809.64	\$2,569,486.95
Regional School Debt	\$28,327,515.28	\$28,327,515.28	\$0.00	Utility Fund - Interest	\$197,362.50	\$148,325.00	\$109,625.00	\$276,225.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$700,000.00			
Sewer	\$8,329,915.87	\$8,329,915.87	\$0.00	Bond Anticipation Notes - Interest	\$10,000.00			
0			\$0.00	Bonds - Principal	\$2,065,000.00	\$2,090,000.00	\$1,750,000.00	\$6,070,000.00
0			\$0.00	Bonds - Interest	\$337,187.50	\$284,062.50	\$224,262.50	\$467,987.50
0			\$0.00	Loans & Other Debt - Principal	\$395,784.03	\$15,998.35	\$16,219.82	\$97,966.73
0			\$0.00	Loans & Other Debt - Interest	\$1,836.57	\$1,622.26	\$1,401.03	\$5,051.50
0			\$0.00					
0			\$0.00	Total	\$5,198,980.24	\$3,756,817.75	\$3,133,317.99	\$9,486,717.68
Municipal Purposes				Total Principal	\$4,652,593.67	\$3,322,807.99	\$2,798,029.46	\$8,737,453.68
Debt Authorized			\$0.00	Total Interest	\$546,386.57	\$434,009.76	\$335,288.53	\$749,264.00
Notes Outstanding	\$4,946,500.00		\$4,946,500.00	% of Total Current Year Budget	15.20%			
Bonds Outstanding	\$11,975,000.00		\$11,975,000.00					
Loans and Other Debt	\$155,968.93		\$155,968.93					
Total (Current Year)				Debt Not Listed Above				
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)				Bond Rating				
				Rating				
Per Capita Gross Debt				Moody's				
Per Capita Net Debt				Standard & Poors				
				Fitch				
3 Yr. Average Property Valuation				Year of Last Rating				
				AA				
				2014				
Net Debt as % of 3 Year Avg Property Valuation				Mark "X" if Municipality has no bond rating				
				Sheet UFR-10				

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]