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.gallowaytwp-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@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		Copploa, 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 Onl

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

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 Full-Time	Budgeted 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
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			$158,000.00					
37	Judgements			#DIV/0!	$0.00	$0.00	$0.00	$0.00								
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			$212,500.00					
45	Debt			-25.44%	($1,648,483.00)	$6,478,670.50	$4,830,187.50	$3,130,187.50			$1,700,000.00					
46	Deferred Charges			229.74%	$436,500.00	$190,000.00	$626,500.00	$626,500.00								
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

Revenues at Risk	Non-recurring appropriation reductions	Future Year Appropriation Increases	Structural Imbalance Offsets	**Line Item.** Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
1	Vacant Land	3,433	$73,359,300.00	2.72%
2	Residential	13,326	$2,222,039,900.00	82.35%
3A/3B	Farm	453	$33,292,800.00	1.23%
4A	Commercial	466	$300,913,700.00	11.15%
4B	Industrial	2	$6,880,600.00	0.26%
4C	Apartments	17	$61,759,900.00	2.29%
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%

Average Ratio (%), Assessed to True Value	92.56%
Equalized Valuation, Taxable Properties	$2,915,132,022.47

Total # of property tax appeals filed in 2015	County Tax Board	507.00
	State Tax Court	28.00
Number of 2015 County Tax Board decisions appealed to Tax Court		15.00
Number of pending property tax appeals in State Tax Court		25.00

Amount paid out by municipality for tax appeals in 2015	$57,690,900.00

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

		# of Parcels	Assessed Value	% of Total
15A	Public Schools	40	$415,028,497.00	50.60%
15B	Other Schools	6	$15,530,600.00	1.89%
15C	Public Property	1,848	$84,193,200.00	10.26%
15D	Church and Charities	67	$74,537,300.00	9.09%
15E	Cemeteries & Graveyards	5	$505,200.00	0.06%
15F	Other Exempt	182	$230,419,800.00	28.09%
	Total	2,148	$820,214,597.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 30.40%

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

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

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Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions

Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
Total Long Term Exemptions - Column Total		$0.00	$0.00	$0.00
Total Long Term Exemptions - GRAND TOTAL		$0.00	$0.00	$0.00

Sheet UFB-6C

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Legal basis for benefit (check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
All Municipal Employees	9245.40	$1,434,799.99	x	x	x
Totals	9245.40	$1,434,799.99			
Total Funds Reserved as of end of 2015		$718,308.52			
Total Funds Appropriated in 2016		$150,000.00			

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

	Gross Debt	Deductions	Net Debt
Local School Debt	$2,906,000.00	$2,906,000.00	$0.00
Regional School Debt	$28,327,515.28	$28,327,515.28	$0.00
Utility Fund Debt			
Sewer	$8,329,915.87	$8,329,915.87	$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
0			$0.00
Municipal Purposes			
Debt Authorized			$0.00
Notes Outstanding	$4,946,500.00		$4,946,500.00
Bonds Outstanding	$11,975,000.00		$11,975,000.00
Loans and Other Debt	$155,968.93		$155,968.93
Total (Current Year)	$56,640,900.08	$39,563,431.15	$17,077,468.93

Population (2010 census)	37,349
Per Capita Gross Debt	$1,516.53
Per Capita Net Debt	$457.24
3 Yr. Average Property Valuation	$3,000,623,327.67
Net Debt as % of 3 Year Avg Property Valuation	0.57%

	Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	$1,491,809.64	$1,216,809.64	$1,031,809.64	$2,569,486.95
Utility Fund - Interest	$197,362.50	$148,325.00	$109,625.00	$276,225.00
Bond Anticipation Notes - Principal	$700,000.00			
Bond Anticipation Notes - Interest	$10,000.00			
Bonds - Principal	$2,065,000.00	$2,090,000.00	$1,750,000.00	$6,070,000.00
Bonds - Interest	$337,187.50	$284,062.50	$224,262.50	$467,987.50
Loans & Other Debt - Principal	$395,784.03	$15,998.35	$16,219.82	$97,966.73
Loans & Other Debt - Interest	$1,836.57	$1,622.26	$1,401.03	$5,051.50
Total	$5,198,980.24	$3,756,817.75	$3,133,317.99	$9,486,717.68
Total Principal	$4,652,593.67	$3,322,807.99	$2,798,029.46	$8,737,453.68
Total Interest	$546,386.57	$434,009.76	$335,288.53	$749,264.00
% of Total Current Year Budget	15.20%			

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	AA		
Year of Last Rating	2014		

Mark "X" if Municipality has no bond rating

Sheet UFB-10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Mullica Township	Dispatch Services		7/1/2011	12/31/2016	$200,000.00
Receiving	City of Absecon	E-Mail Services		9/5/2013	12/31/2016	$1,250.00

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

None