



State of New Jersey
Local Government Services

Year: 2020 Municipal User Friendly Budget

MUNICIPALITY: 0111 Galloway Township - County of Atlantic Adopted

Municode: 0111 Filename: 0111_fba_2020.xlsm

Website: www.gtnj.org

Phone Number: 609-652-3700

Mailing Address: 300 E. Jimmie Leeds Road

Galloway, NJ 08205

Email the UFB if not using Outlook Municipality: Galloway State: NJ Zip: 08205

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jim		Gorman	12/31/2021	jgorman@gtnj.org

Chief Administrative Officer

Christian		Johansen		manager@gtnj.org
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Chief Financial Officer

Kristen		Manning		kmanning@gtnj.org
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Municipal Clerk

Kelli		Danieli		kdanieli@gtnj.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
Richard		Clute	12/31/2023	
Anthony		Coppola	12/31/2023	
Mary		Crawford	12/31/2021	
Anthony		DiPietro	12/31/2023	
Robert		Maldonado	12/31/2021	
Frank		Santo	12/31/2021	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.617	\$16,746,917.85	20.31%	\$1,028.27	Municipal Purpose Tax	ACTUAL	\$16,788,025.28
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	1.216	\$33,012,714.00	40.03%	\$2,026.99	Local School District	ESTIMATED	\$34,000,000.00
Regional School District	0.659	\$17,878,440.00	21.68%	\$1,097.89	Regional School District	ESTIMATED	\$20,000,000.00
County Purposes	0.487	\$13,210,906.50	16.02%	\$811.15	County Purposes	ESTIMATED	\$16,000,000.00
County Library	0.036	\$974,553.20	1.18%	\$59.84	County Library	ESTIMATED	
County Board of Health	0.023	\$615,358.50	0.75%	\$37.78	County Board of Health	ESTIMATED	
County Open Space	0.001	\$34,634.90	0.04%	\$2.13	County Open Space	ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)					Total ESTIMATED amount to be raised by taxes		
					\$86,788,025.28		
Total Taxable Valuation as of October 1, 2019					Revenue Anticipated, Excluding Tax Levy		
\$2,728,011,500.00					11,534,685.47		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
					26,413,374.19		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		
\$166,629.32					\$70,000,000.00		
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		
					\$84,878,688.72		
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		
					\$1,909,336.56		
					Total Amount to be Raised by Taxes		
					\$86,788,025.28		
					% of Tax Collections used to Calculate RUT		
					97.80%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2019		
					82,759,784.02		
					Total Tax Levy, CY 2019		
					83,194,972.95		
					% of Taxes Collected, CY 2019		
					99.48%		
					Delinquent Taxes - December 31, 2019		
					\$85,990.11		

Sheet UFB-1

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	13.08%	\$747,325.00	\$5,715,000.00	\$6,462,325.00	\$5,555,000.00		\$907,325.00					
08	Local Revenue	1.11%	\$88,072.00	\$7,941,928.00	\$8,030,000.00	\$1,660,000.00		\$6,370,000.00					
09	State Aid (without offsetting appropriation)	0.15%	\$3,925.00	\$2,581,284.00	\$2,585,209.00	\$2,585,209.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-29.74%	(\$218,610.86)	\$735,008.41	\$516,397.55	\$516,397.55							
08	Other Special Items	10.68%	\$76,906.61	\$720,097.31	\$797,003.92	\$797,003.92							
15	Receipts from Delinquent Taxes	-15.70%	(\$3,925.00)	\$25,000.00	\$21,075.00	\$21,075.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.25%	\$41,107.43	\$16,746,917.85	\$16,788,025.28	\$16,788,025.28							
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								
	Total	2.11%	\$734,800.18	\$34,865,235.57	\$35,600,035.75	\$28,322,710.75	\$0.00	\$7,277,325.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20 General Government			7.65%	\$530,200.00	\$6,935,024.00	\$7,465,224.00	\$2,124,224.00			\$5,341,000.00					
21 Land-Use Administration			0.12%	\$150.00	\$125,300.00	\$125,450.00	\$125,450.00								
22 Uniform Construction Code			8.14%	\$38,376.00	\$471,375.00	\$509,751.00	\$509,751.00								
23 Insurance			-0.96%	(\$34,017.00)	\$3,551,975.00	\$3,517,958.00	\$3,517,958.00								
25 Public Safety			4.24%	\$334,565.81	\$7,895,707.19	\$8,230,273.00	\$8,230,273.00								
26 Public Works			3.53%	\$72,247.00	\$2,045,328.00	\$2,117,575.00	\$2,117,575.00								
27 Health and Human Services			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
28 Parks and Recreation			2.35%	\$5,750.00	\$244,625.00	\$250,375.00	\$250,375.00								
29 Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified			204.67%	\$377,709.29	\$184,542.86	\$562,252.15	\$562,252.15								
31 Utilities and Bulk Purchases			2.13%	\$25,000.00	\$1,175,000.00	\$1,200,000.00	\$1,200,000.00								
32 Landfill / Solid Waste Disposal			0.00%	\$0.00	\$90,000.00	\$90,000.00	\$90,000.00								
35 Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36 Statutory Expenditures			2.49%	\$74,917.73	\$3,005,848.27	\$3,080,766.00	\$2,900,516.00			\$180,250.00					
37 Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42 Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43 Court and Public Defender			#DIV/0!	\$0.00	\$0.00	\$0.00									
44 Capital			-8.14%	(\$215,992.60)	\$2,654,009.58	\$2,438,016.98	\$1,838,016.98			\$600,000.00					
45 Debt			6.77%	\$259,849.70	\$3,840,208.36	\$4,100,058.06	\$2,943,983.06			\$1,156,075.00					
46 Deferred Charges			-100.00%	(\$30,000.00)	\$30,000.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50 Reserve for Uncollected Taxes			-11.96%	(\$259,336.39)	\$2,168,672.95	\$1,909,336.56	\$1,909,336.56								
55 Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total	0.00	0.00	3.43%	\$1,179,419.54	\$34,420,616.21	\$35,600,035.75	\$28,322,710.75	\$0.00	\$0.00	\$7,277,325.00	\$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, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	3,003	\$62,434,800.00	2.29%
2 Residential	13,416	\$2,235,599,000.00	81.95%
3A/3B Farm	421	\$30,475,100.00	1.12%
4A Commercial	482	\$341,748,400.00	12.53%
4B Industrial	2	\$3,170,300.00	0.12%
4C Apartments	17	\$54,683,900.00	2.00%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$100.00	0.00%
Total	17,342	\$2,728,111,600.00	100.00%

Average Ratio (%), Assessed to True Value	94.70%
Equalized Valuation, Taxable Properties	\$2,880,793,664.20

Total # of property tax appeals filed in 2019	County Tax Board	291.00
	State Tax Court	22.00
Number of 2019 County Tax Board decisions appealed to Tax Court		3.00
Number of pending property tax appeals in State Tax Court		14.00

Amount paid out by municipality for tax appeals in 2019	(\$348,964.64)
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Property Tax Assessments - Exempt Properties (October 1, 2019 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	33	\$397,178,797.00	49.00%
15B Other Schools	5	\$12,093,600.00	1.49%
15C Public Property	2,022	\$81,273,700.00	10.03%
15D Church and Charities	66	\$74,096,000.00	9.14%
15E Cemeteries & Graveyards	5	\$505,200.00	0.06%
15F Other Exempt	200	\$245,422,400.00	30.28%
Total	2,331	\$810,569,697.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	29.71%
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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 2019 Total Tax Rate
G Commercial/Industrial Exemption	1	\$0.00	\$2,000,000.00	\$60,800.00
I Dwelling Exemption	4	\$0.00	\$770,000.00	\$23,408.00
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	5	0.00	2,770,000.00	84,208.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

Sheet UFB-6

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	69,399.23	\$63,324.00		\$832.00	N/A	\$5,243.23
Supervisory Staff (Department Heads & Managers)			2,250,968.08	\$1,497,948.00		\$205,069.08	\$423,920.90	\$124,030.09
Police Officers (Including Superior Officers)			8,261,770.88	\$5,420,994.00	\$223,150.00	\$1,490,767.00	\$678,001.58	\$448,858.30
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			4,480,824.24	\$2,543,394.00	\$111,000.00	\$313,823.50	\$1,302,013.72	\$210,593.02
All Other Non-Union Employees not listed above			903,927.72	\$719,418.00		\$16,106.42	\$108,835.49	\$59,567.81
Totals	0.00	7.00	15,966,890.15	\$10,245,078.00	\$334,150.00	\$2,026,598.00	\$2,512,771.69	\$848,292.46

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	31.00	\$11,543.52	\$357,849.12	31.00	\$12,086.04	\$374,667.24
Parent & Child	8.00	\$20,662.80	\$165,302.40	29.00	\$21,633.96	\$627,384.84
Employee & Spouse (or Partner)	26.00	\$23,087.40	\$600,272.40	7.00	\$24,172.08	\$169,204.56
Family	50.00	\$32,206.32	\$1,610,316.00	48.00	\$33,720.00	\$1,618,560.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	115.00		\$2,733,739.92	115.00		\$2,789,816.64
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	115.00		\$2,733,739.92	115.00		\$2,789,816.64

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

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

				Current Year		2021	2022	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt	\$217,165.00	\$217,165.00	\$0.00	Utility Fund - Principal	\$424,191.83	\$434,191.83	\$439,191.83	\$741,975.65
Regional School Debt	\$20,597,376.37	\$20,597,376.37	\$0.00	Utility Fund - Interest	\$56,720.00	\$48,775.00	\$37,550.00	\$55,950.00
				Bond Anticipation Notes - Principal	\$1,630,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$75,000.00			
Sewer	\$6,439,551.14	\$6,439,551.14	\$0.00	Bonds - Principal	\$1,100,000.00	\$1,290,000.00	\$1,300,000.00	\$700,000.00
0			\$0.00	Bonds - Interest	\$121,362.50	\$93,862.50	\$60,000.00	\$21,000.00
0			\$0.00	Loans & Other Debt - Principal	\$16,684.56	\$16,928.97	\$11,369.67	\$46,536.00
0			\$0.00	Loans & Other Debt - Interest	\$936.00	\$691.26	\$438.57	\$1,813.34
0			\$0.00					
0			\$0.00	Total	\$3,424,894.89	\$1,884,449.56	\$1,848,550.07	\$1,567,274.99
<u>Municipal Purposes</u>								
Debt Authorized			\$0.00	Total Principal	\$3,170,876.39	\$1,741,120.80	\$1,750,561.50	\$1,488,511.65
Notes Outstanding	\$4,390,000.00		\$4,390,000.00	Total Interest	\$254,018.50	\$143,328.76	\$97,988.57	\$78,763.34
Bonds Outstanding	\$5,420,000.00		\$5,420,000.00	% of Total Current Year Budget	9.95%			
Loans and Other Debt	\$91,519.20		\$91,519.20					
Total (Current Year)	\$37,155,611.71	\$27,254,092.51	\$9,901,519.20					
Population (2010 census)	37,349							
Per Capita Gross Debt	\$994.82							
Per Capita Net Debt	\$265.11							
3 Yr. Average Property Valuation		\$2,781,499,697.00						
Net Debt as % of 3 Year Avg Property Valuation		0.36%						
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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]