



State of New Jersey
Local Government Services

Year: 2023 Municipal User Friendly Budget

MUNICIPALITY: 0111 Galloway Township - County of Atlantic Introduced

Municode: 0111 Filename: 0111_fbi_2023.xlsm

Website: www.gtnj.org

Phone Number: 609-652-3700

Mailing Address: 300 E. Jimmie Leeds Road

Galloway, NJ 08205

Municipality: Galloway State: NJ Zip: 08205

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Coppola	12/31/2023	acoppola@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
RJ		Amato II	12/31/2025	
Thomas		Bassford	12/31/2025	
Richard		Clute	12/31/2023	
Anthony		DiPietro	12/31/2023	
Clifton		Sundler, Jr.	12/31/2025	
Muhammad		Umar	12/31/2025	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year	Calendar Year	% of	Avg Residential
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact
Municipal Purpose Tax	0.613	\$16,798,283.91	19.08%	\$1,030.25
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			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	1.273	\$34,907,895.00	39.66%	\$2,139.49
Regional School District	0.719	\$19,713,629.00	22.40%	\$1,208.40
County Purposes	0.535	\$14,662,265.15	16.66%	\$899.16
County Library	0.039	\$1,055,435.22	1.20%	\$65.55
County Board of Health	0.026	\$721,480.69	0.82%	\$43.70
County Open Space	0.006	\$159,468.32	0.18%	\$10.08
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2022 Budget)	3.211	\$88,018,457.29	100.00%	\$5,396.62

Total Taxable Valuation as of October 1, 2022 \$2,749,755,100.00
(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$168,066.56

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.613	0.646	5.38%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,798,283.91	\$17,775,291.80	5.82%	\$977,007.89

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,030.25	\$1,085.71	5.38%	\$55.46

Current Year 2023 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$17,775,291.80
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$36,000,000.00
Regional School District	ESTIMATED	\$20,500,000.00
County Purposes	ESTIMATED	\$17,600,000.00
County Library	ESTIMATED	
County Board of Health	ESTIMATED	
County Open Space	ESTIMATED	
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$91,875,291.80

Revenue Anticipated, Excluding Tax Levy	12,118,581.79
Budget Appropriations, before Reserve for Uncollected Taxes	27,872,617.17
Total Non-Municipal Tax Levy	\$74,100,000.00
Amount to be Raised by Taxes - Before RUT	\$89,854,035.38
Reserve for Uncollected Taxes (RUT)	\$2,021,256.42
Total Amount to be Raised by Taxes	\$91,875,291.80

% 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 2022	87,993,120.73
Total Tax Levy, CY 2022	88,227,032.15
% of Taxes Collected, CY 2022	99.73%

Delinquent Taxes - December 31, 2022 \$58,321.15

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	21.06%	\$1,281,967.00	\$6,087,233.00	\$7,369,200.00	\$5,700,000.00			\$1,669,200.00				
08	Local Revenue	1.04%	\$82,094.00	\$7,890,906.00	\$7,973,000.00	\$1,593,000.00			\$6,380,000.00				
09	State Aid (without offsetting appropriation)	5.87%	\$151,609.38	\$2,581,284.00	\$2,732,893.38	\$2,732,893.38							
08	Uniform Construction Code Fees	30.00%	\$105,000.00	\$350,000.00	\$455,000.00	\$455,000.00							
	<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	-87.25%	(\$2,653,294.38)	\$3,040,869.48	\$387,575.10	\$387,575.10							
08	Other Special Items	0.33%	\$4,103.43	\$1,246,009.88	\$1,250,113.31	\$1,250,113.31							
15	Receipts from Delinquent Taxes	#DIV/0!	\$0.00	\$0.00	\$0.00								
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	5.82%	\$977,007.89	\$16,798,283.91	\$17,775,291.80	\$17,775,291.80							
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	-0.14%	(\$51,512.68)	\$37,994,586.27	\$37,943,073.59	\$29,893,873.59	\$0.00	\$0.00	\$8,049,200.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time													
20	General Government		5.98%	\$468,250.00	\$7,834,824.00	\$8,303,074.00	\$2,312,074.00				\$5,991,000.00				
21	Land-Use Administration		7.99%	\$10,350.00	\$129,600.00	\$139,950.00	\$139,950.00								
22	Uniform Construction Code		-2.42%	(\$12,701.00)	\$525,251.00	\$512,550.00	\$512,550.00								
23	Insurance		15.62%	\$575,023.00	\$3,682,108.00	\$4,257,131.00	\$4,257,131.00								
25	Public Safety		5.20%	\$469,915.00	\$9,035,230.00	\$9,505,145.00	\$9,505,145.00								
26	Public Works		7.52%	\$173,600.00	\$2,308,825.00	\$2,482,425.00	\$2,482,425.00								
27	Health and Human Services		0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
28	Parks and Recreation		2.77%	\$7,010.00	\$253,315.00	\$260,325.00	\$260,325.00								
29	Education (including Library)		#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified		-85.62%	(\$2,637,294.49)	\$3,080,162.16	\$442,867.67	\$52,000.00	\$390,867.67							
31	Utilities and Bulk Purchases		27.77%	\$334,400.00	\$1,204,000.00	\$1,538,400.00	\$1,538,400.00								
32	Landfill / Solid Waste Disposal		0.00%	\$0.00	\$116,000.00	\$116,000.00	\$116,000.00								
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures		11.01%	\$379,668.00	\$3,447,086.00	\$3,826,754.00	\$3,608,754.00				\$218,000.00				
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender		#DIV/0!	\$0.00	\$0.00	\$0.00									
44	Capital		20.74%	\$136,885.39	\$660,114.61	\$797,000.00	\$147,000.00				\$650,000.00				
45	Debt		-0.41%	(\$15,512.75)	\$3,752,708.25	\$3,737,195.50	\$2,546,995.50				\$1,190,200.00				
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00									
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes		3.00%	\$58,894.17	\$1,962,362.25	\$2,021,256.42	\$2,021,256.42								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		0.00	0.00	-0.14%	(\$51,512.68)	\$37,994,586.27	\$37,943,073.59	\$29,503,005.92	\$390,867.67	\$0.00	\$0.00	\$8,049,200.00	\$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, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,847	\$57,691,000.00	2.10%	15A Public Schools	24	\$398,396,400.00	46.69%
2 Residential	13,432	\$2,257,470,100.00	82.10%	15B Other Schools	3	\$9,664,300.00	1.13%
3A/3B Farm	426	\$32,899,000.00	1.20%	15C Public Property	2,112	\$84,091,200.00	9.86%
4A Commercial	486	\$341,291,300.00	12.41%	15D Church and Charities	65	\$73,968,400.00	8.67%
4B Industrial	2	\$3,166,000.00	0.12%	15E Cemeteries & Graveyards	5	\$505,200.00	0.06%
4C Apartments	18	\$57,237,600.00	2.08%	15F Other Exempt	241	\$286,591,800.00	33.59%
5A/5B Railroad	0	\$0.00	0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	17,212	\$2,749,755,100.00	100.00%	Total	2,450	\$853,217,300.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
76.21%				31.03%			
Equalized Valuation, Taxable Properties							
\$3,608,128,985.70							
Total # of property tax appeals filed in 2022		County Tax Board	243.00				
		State Tax Court	8.00				
Number of 2022 County Tax Board decisions appealed to Tax Court			8.00				
Number of pending property tax appeals in State Tax Court			9.00				
Amount paid out by municipality for tax appeals in 2022			\$0.00				

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 2022 Total Tax Rate
G Commercial/Industrial Exemption	3		\$12,224,500.00	\$402,308.29
I Dwelling Exemption				
J Dwelling Abatement	5		\$125,000.00	\$4,113.75
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	8	0.00	12,349,500.00	406,422.04

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	70,199.07	\$63,324.00		\$1,631.84	N/A	\$5,243.23
Supervisory Staff (Department Heads & Managers)			2,170,482.85	\$1,412,859.00		\$241,740.17	\$398,898.95	\$116,984.73
Police Officers (Including Superior Officers)			9,441,957.29	\$5,934,418.41	\$204,950.00	\$1,975,504.00	\$835,715.04	\$491,369.84
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			5,575,579.56	\$3,020,305.00	\$188,000.00	\$455,748.37	\$1,661,444.93	\$250,081.25
All Other Non-Union Employees not listed above			768,506.11	\$564,567.02		\$26,917.45	\$130,275.49	\$46,746.15
Totals	0.00	7.00	18,026,724.88	\$10,995,473.43	\$392,950.00	\$2,701,541.84	\$3,026,334.41	\$910,425.20

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	40.00	\$12,943.78	\$517,751.20	39.00	\$10,767.74	\$419,941.86
Parent & Child	12.00	\$24,093.57	\$289,122.84	10.00	\$23,438.64	\$234,386.40
Employee & Spouse (or Partner)	20.00	\$26,839.10	\$536,782.00	18.00	\$23,453.28	\$422,159.04
Family	45.00	\$32,643.14	\$1,468,941.30	52.00	\$24,921.50	\$1,295,918.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	117.00		\$2,812,597.34	119.00		\$2,372,405.30
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	117.00		\$2,812,597.34	119.00		\$2,372,405.30

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

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

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2024 Budget	2025 Budget	All Additional Future Years' Budgets
Local School Debt	\$338,000.00	\$338,000.00	\$0.00	Utility Fund - Principal	\$432,191.83	\$104,191.83	\$68,591.99	\$130,000.00
Regional School Debt	\$26,018,698.85	\$26,018,698.85	\$0.00	Utility Fund - Interest	\$22,775.00	\$11,850.00	\$8,950.00	\$10,450.00
				Bond Anticipation Notes - Principal	\$2,225,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$310,000.00			
Sewer	\$3,341,975.65	\$3,341,975.65	\$0.00	Bonds - Principal	\$700,000.00	\$0.00	\$0.00	\$0.00
			\$0.00	Bonds - Interest	\$21,000.00	\$0.00	\$0.00	\$0.00
			\$0.00	Loans & Other Debt - Principal	\$5,642.00	\$5,673.00	\$5,705.00	\$29,516.00
			\$0.00	Loans & Other Debt - Interest	\$353.50	\$323.26	\$290.56	\$846.02
			\$0.00					
				Total	\$3,716,962.33	\$122,038.09	\$83,537.55	\$170,812.02
Municipal Purposes								
Debt Authorized (BNI)			\$0.00	Total Principal	\$3,362,833.83	\$109,864.83	\$74,296.99	\$159,516.00
Notes Outstanding	\$6,625,000.00		\$6,625,000.00	Total Interest	\$354,128.50	\$12,173.26	\$9,240.56	\$11,296.02
Bonds Outstanding	\$700,000.00		\$700,000.00	% of Total Current Year Budget	9.80%			
Loans and Other Debt	\$46,536.00		\$46,536.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$37,070,210.50	\$29,698,674.50	\$7,371,536.00	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	37,349			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Gross Debt	\$992.54			Rating	AA			
Per Capita Net Debt	\$197.37			Year of Last Rating	2014			
3 Year Average Property Valuation		\$3,237,422,265.67						
Net Debt as % of 3 Year Average Property Valuation		0.23%		Mark "X" if Municipality has no bond rating				

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]