



State of New Jersey

Local Government Services

Year: **2019** Municipal User Friendly Budget

MUNICIPALITY: 0111 Galloway Township - County of Atlantic

Adopted

Municode: 0111

Filename: 0111_fba_2019.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
Anthony		Coppola	12/31/2019	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
Mary		Crawford	12/31/2021	
Jim		Gorman	12/31/2021	
Robert		Maldonado	12/31/2021	
Frank		Santo	12/31/2021	
Richard		Clute	12/31/2019	
Anthony		DiPietro	12/31/2019	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.618	\$16,659,738.01	20.06%	\$1,028.56	Municipal Purpose Tax	ACTUAL	\$16,746,917.85
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	1.203	\$32,419,298.00	39.04%	\$2,001.54	Local School District	ESTIMATED	\$34,000,000.00
Regional School District	0.694	\$18,694,583.00	22.51%	\$1,154.19	Regional School District	ESTIMATED	\$20,000,000.00
County Purposes	0.509	\$13,717,657.38	16.52%	\$846.92	County Purposes	ESTIMATED	\$16,000,000.00
County Library	0.034	\$918,426.76	1.11%	\$56.70	County Library	ESTIMATED	
County Board of Health	0.022	\$598,799.37	0.72%	\$36.97	County Board of Health	ESTIMATED	
County Open Space	0.001	\$36,484.96	0.04%	\$2.25	County Open Space	ESTIMATED	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		
					Total Tax Levy, CY 2018		
					% of Taxes Collected, CY 2018		
					Delinquent Taxes - December 31, 2018		

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	-8.60%	(\$537,439.64)	\$6,252,439.64	\$5,715,000.00	\$5,555,000.00		\$160,000.00					
08	Local Revenue	4.57%	\$346,928.00	\$7,595,000.00	\$7,941,928.00	\$1,567,000.00		\$6,374,928.00					
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	42.86%	\$120,000.00	\$280,000.00	\$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	-64.75%	(\$533,397.38)	\$823,786.43	\$290,389.05	\$290,389.05							
08	Other Special Items	-26.53%	(\$260,000.00)	\$980,097.31	\$720,097.31	\$720,097.31							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.52%	\$87,179.84	\$16,659,738.01	\$16,746,917.85	\$16,746,917.85							
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	-2.21%	(\$776,729.18)	\$35,197,345.39	\$34,420,616.21	\$27,885,688.21	\$0.00	\$6,534,928.00	\$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			8.52%	\$544,300.00	\$6,390,724.00	\$6,935,024.00	\$2,007,024.00			\$4,928,000.00					
21	Land-Use Administration			-18.58%	(\$28,600.00)	\$153,900.00	\$125,300.00	\$125,300.00								
22	Uniform Construction Code			7.41%	\$32,500.00	\$438,875.00	\$471,375.00	\$471,375.00								
23	Insurance			-0.01%	(\$292.00)	\$3,552,267.00	\$3,551,975.00	\$3,551,975.00								
25	Public Safety			-0.09%	(\$6,909.84)	\$7,902,617.03	\$7,895,707.19	\$7,895,707.19								
26	Public Works			-11.83%	(\$274,397.00)	\$2,319,725.00	\$2,045,328.00	\$2,045,328.00								
27	Health and Human Services			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
28	Parks and Recreation			-23.97%	(\$77,127.35)	\$321,752.35	\$244,625.00	\$244,625.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			-24.04%	(\$58,390.19)	\$242,933.05	\$184,542.86	\$184,542.86								
31	Utilities and Bulk Purchases			0.86%	\$10,000.00	\$1,165,000.00	\$1,175,000.00	\$1,175,000.00								
32	Landfill / Solid Waste Disposal			9.76%	\$8,000.00	\$82,000.00	\$90,000.00	\$90,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			4.28%	\$123,381.66	\$2,882,466.61	\$3,005,848.27	\$2,828,245.27			\$177,603.00					
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			-100.00%	(\$359,000.00)	\$359,000.00	\$0.00									
44	Capital			10.18%	\$245,305.24	\$2,408,704.34	\$2,654,009.58	\$2,111,509.58			\$542,500.00					
45	Debt			-16.59%	(\$763,699.99)	\$4,603,908.35	\$3,840,208.36	\$2,983,383.36			\$856,825.00					
46	Deferred Charges			#DIV/0!	\$30,000.00	\$0.00	\$30,000.00				\$30,000.00					
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-8.51%	(\$201,799.71)	\$2,370,472.66	\$2,168,672.95	\$2,168,672.95								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		0.00	0.00	-2.21%	(\$776,729.18)	\$35,197,345.39	\$34,420,616.21	\$27,885,688.21	\$0.00	\$0.00	\$6,534,928.00	\$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, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	3,105	\$63,699,700.00	2.35%	15A	Public Schools	32	\$395,491,897.00	49.16%
2	Residential	13,400	\$2,228,850,700.00	82.13%	15B	Other Schools	5	\$12,093,600.00	1.50%
3A/3B	Farm	423	\$30,500,600.00	1.12%	15C	Public Property	1,932	\$85,089,400.00	10.58%
4A	Commercial	480	\$332,914,600.00	12.27%	15D	Church and Charities	64	\$74,100,400.00	9.21%
4B	Industrial	2	\$3,170,300.00	0.12%	15E	Cemeteries & Graveyards	5	\$505,200.00	0.06%
4C	Apartments	17	\$54,683,900.00	2.02%	15F	Other Exempt	198	\$237,178,500.00	29.48%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$100.00	0.00%					
Total		17,428	\$2,713,819,900.00	100.00%	Total		2,236	\$804,458,997.00	100.00%
Average Ratio (%), Assessed to True Value		98.80%		Percentage of Exempt vs. Non-Exempt Properties 29.64%					
Equalized Valuation, Taxable Properties		\$2,746,781,275.30							
Total # of property tax appeals filed in 2018		County Tax Board		678.00					
		State Tax Court		61.00					
Number of 2018 County Tax Board decisions appealed to Tax Court				38.00					
Number of pending property tax appeals in State Tax Court				14.00					
Amount paid out by municipality for tax appeals in 2018				\$138,540.87					

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 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	1	\$2,904.19	\$114,000.00	\$3,514.62
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	1	2,904.19	114,000.00	3,514.62

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 2018 Total Tax Rate
Barnett Urban Renewal, LLC	COMM./INDUSL.	\$146,704.34	\$4,430,600.00	\$169,691.98
Total Long Term Exemptions - Column Total		\$146,704.34	\$4,430,600.00	\$169,691.98
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 2018 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 2018 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 2018 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$146,704.34	\$4,430,600.00	\$169,691.98

**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)			2,275,635.96	\$1,481,084.00		\$208,980.95	\$462,937.25	\$122,633.76
Police Officers (Including Superior Officers)			7,803,613.35	\$5,109,282.75	\$216,900.00	\$1,420,830.00	\$633,551.99	\$423,048.61
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			4,209,692.85	\$2,422,137.00	\$93,500.00	\$311,592.93	\$1,181,909.98	\$200,552.94
All Other Non-Union Employees not listed above			751,717.28	\$631,803.00		\$15,695.12	\$51,905.87	\$52,313.29
Totals	0.00	7.00	15,110,058.67	\$9,707,630.75	\$310,400.00	\$1,957,931.00	\$2,330,305.09	\$803,791.83

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	\$12,086.04	\$374,667.24	28.00	\$11,861.16	\$332,112.48
Parent & Child	29.00	\$21,633.96	\$627,384.84	6.00	\$21,231.60	\$127,389.60
Employee & Spouse (or Partner)	7.00	\$24,172.08	\$169,204.56	28.00	\$23,722.32	\$664,224.96
Family	48.00	\$33,720.00	\$1,618,560.00	52.00	\$33,092.76	\$1,720,823.52
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	115.00		\$2,789,816.64	114.00		\$2,844,550.56
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		\$2,789,816.64	114.00		\$2,844,550.56

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			Deductions	Net Debt	Current Year Budget		2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$225,192.50	\$225,192.50	\$0.00	Utility Fund - Principal	\$536,809.64	\$424,191.83	\$434,191.83	\$1,181,167.48	
Regional School Debt	\$22,392,525.54	\$22,392,525.54	\$0.00	Utility Fund - Interest	\$71,540.00	\$59,525.00	\$48,775.00	\$93,500.00	
					Bond Anticipation Notes - Principal	\$1,050,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$64,000.00				
Sewer	\$5,199,486.95	\$5,199,486.95	\$0.00	Bonds - Principal	\$1,680,000.00	\$1,100,000.00	\$1,290,000.00	\$2,000,000.00	
0			\$0.00	Bonds - Interest	\$171,762.50	\$121,362.50	\$93,862.50	\$81,000.00	
0			\$0.00	Loans & Other Debt - Principal	\$16,447.53	\$16,684.56	\$16,928.97	\$57,905.67	
0			\$0.00	Loans & Other Debt - Interest	\$1,172.33	\$936.00	\$691.26	\$2,251.91	
0			\$0.00						
0			\$0.00	Total	\$3,591,732.00	\$1,722,699.89	\$1,884,449.56	\$3,415,825.06	
Municipal Purposes									
Debt Authorized			\$0.00	Total Principal	\$3,283,257.17	\$1,540,876.39	\$1,741,120.80	\$3,239,073.15	
Notes Outstanding	\$4,570,000.00		\$4,570,000.00	Total Interest	\$308,474.83	\$181,823.50	\$143,328.76	\$176,751.91	
Bonds Outstanding	\$6,070,000.00		\$6,070,000.00	% of Total Current Year Budget	10.43%				
Loans and Other Debt	\$107,966.73		\$107,966.73						
Total (Current Year)	\$38,565,171.72	\$27,817,204.99	\$10,747,966.73						
Population (2010 census)	37,349								
Per Capita Gross Debt	\$1,032.56								
Per Capita Net Debt	\$287.77								
3 Yr. Average Property Valuation		\$2,749,784,947.33							
Net Debt as % of 3 Year Avg Property Valuation		0.39%							

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]