



State of New Jersey  
Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0111 Galloway Township - County of Atlantic Adopted

Municode: 0111 Filename: 0111\_fba\_2024.xlsm

Website: www.gtnj.org

Phone Number: 609-652-3700

Mailing Address: 300 E. Jimmie Leeds Road  
Municipality: Galloway State: NJ Zip: 08205

Government Type: Township Committee

Election Type: Non-Partisan (November)

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Coppola	12/31/2027	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	12/31/2027	
Anthony		DiPietro	12/31/2027	
Clifton		Sundler, Jr.	12/31/2025	
Muhammad		Umar	12/31/2025	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2024 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.646	\$17,775,291.80	19.44%	\$1,109.16	Municipal Purpose Tax	ACTUAL	\$18,377,102.06
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
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	1.316	\$36,180,254.00	39.56%	\$2,259.52	Local School District	ESTIMATED	\$37,000,000.00
Regional School District	0.711	\$19,559,319.00	21.39%	\$1,220.76	Regional School District	ESTIMATED	\$22,000,000.00
County Purposes	0.578	\$15,885,238.27	17.37%	\$992.40	County Purposes	ESTIMATED	\$16,700,000.00
County Library	0.041	\$1,124,884.37	1.23%	\$70.40	County Library	ESTIMATED	\$1,300,000.00
County Board of Health	0.027	\$739,404.64	0.81%	\$46.36	County Board of Health	ESTIMATED	\$800,000.00
County Open Space	0.007	\$182,159.71	0.20%	\$12.02	County Open Space	ESTIMATED	\$200,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2023					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment							
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							

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	10.20%	\$751,614.00	\$7,369,200.00	\$8,120,814.00	\$6,000,000.00			\$2,120,814.00				
08	Local Revenue	-9.76%	(\$903,785.07)	\$9,255,785.07	\$8,352,000.00	\$1,902,000.00			\$6,450,000.00				
09	State Aid (without offsetting appropriation)	4.83%	\$132,139.41	\$2,734,567.84	\$2,866,707.25	\$2,866,707.25							
08	Uniform Construction Code Fees	-4.78%	(\$22,572.00)	\$472,572.00	\$450,000.00	\$450,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-88.33%	(\$1,083,841.63)	\$1,227,063.71	\$143,222.08	\$143,222.08							
08	Other Special Items	-0.79%	(\$10,218.74)	\$1,296,831.75	\$1,286,613.01	\$1,286,613.01							
15	Receipts from Delinquent Taxes	-100.00%	(\$39,486.95)	\$39,486.95	\$0.00								
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-6.89%	(\$1,359,606.08)	\$19,736,708.14	\$18,377,102.06	\$18,377,102.06							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural 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	-6.02%	(\$2,535,757.06)	\$42,132,215.46	\$39,596,458.40	\$31,025,644.40	\$0.00	\$0.00	\$8,570,814.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government			2.61%	\$216,764.00	\$8,293,074.00	\$8,509,838.00	\$2,284,724.00				\$6,225,114.00				
21	Land-Use Administration			-6.43%	(\$9,000.00)	\$139,950.00	\$130,950.00	\$130,950.00								
22	Uniform Construction Code			7.24%	\$37,083.34	\$512,550.00	\$549,633.34	\$549,633.34								
23	Insurance			3.75%	\$159,528.00	\$4,257,131.00	\$4,416,659.00	\$4,416,659.00								
25	Public Safety			6.39%	\$617,150.00	\$9,662,645.00	\$10,279,795.00	\$10,279,795.00								
26	Public Works			6.48%	\$160,765.00	\$2,482,425.00	\$2,643,190.00	\$2,643,190.00								
27	Health and Human Services			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
28	Parks and Recreation			7.30%	\$19,015.00	\$260,325.00	\$279,340.00	\$279,340.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			-87.79%	(\$1,125,841.62)	\$1,282,356.28	\$156,514.66	\$10,000.00	\$146,514.66							
31	Utilities and Bulk Purchases			5.36%	\$82,400.00	\$1,538,400.00	\$1,620,800.00	\$1,620,800.00								
32	Landfill / Solid Waste Disposal			-100.00%	(\$116,000.00)	\$116,000.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			1.05%	\$38,469.00	\$3,679,254.00	\$3,717,723.00	\$3,483,123.00				\$234,600.00				
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			79.80%	\$636,000.00	\$797,000.00	\$1,433,000.00	\$533,000.00				\$900,000.00				
45	Debt			2.54%	\$94,900.76	\$3,737,195.50	\$3,832,096.26	\$2,620,996.26				\$1,211,100.00				
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.13%	\$2,662.72	\$2,021,256.42	\$2,023,919.14	\$2,023,919.14								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	2.10%	\$813,896.20	\$38,782,562.20	\$39,596,458.40	\$30,879,129.74	\$146,514.66	\$0.00	\$0.00	\$8,570,814.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION  
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
		X		Health Insurance Costs		

ASSESSSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)					
		# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total	
1	Vacant Land	2,795	\$57,800,200.00	2.07%	15A	Public Schools	24	\$398,396,400.00	46.56%
2	Residential	13,445	\$2,308,452,000.00	82.57%	15B	Other Schools	3	\$9,664,300.00	1.13%
3A/3B	Farm	417	\$33,302,400.00	1.19%	15C	Public Property	2,153	\$84,513,800.00	9.88%
4A	Commercial	486	\$335,843,500.00	12.01%	15D	Church and Charities	67	\$74,481,200.00	8.70%
4B	Industrial	2	\$3,166,000.00	0.11%	15E	Cemeteries & Graveyards	5	\$505,200.00	0.06%
4C	Apartments	18	\$57,237,600.00	2.05%	15F	Other Exempt	245	\$288,192,100.00	33.68%
5A/5B	Railroad	0	\$0.00	0.00%					
6A/6B	Business Personal Property	1	\$100.00	0.00%					
Total		17,164	\$2,795,801,800.00	100.00%					
Average Ratio (%), Assessed to True Value		67.92%							
Equalized Valuation, Taxable Properties		\$4,116,315,959.95							
Total # of property tax appeals filed in 2023		County Tax Board	37.00						
		State Tax Court	16.00						
Number of 2023 County Tax Board decisions appealed to Tax Court		6.00							
Number of pending property tax appeals in State Tax Court		10.00							
Amount paid out by municipality for tax appeals in 2023		\$174,042.92							

### 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	70,200.29	\$63,324.00		\$1,633.06	N/A	\$5,243.23
Supervisory Staff (Department Heads & Managers)			2,573,785.62	\$1,708,229.00		\$300,819.13	\$423,296.13	\$141,441.36
Police Officers (Including Superior Officers)			9,687,222.01	\$6,120,386.00	\$204,950.00	\$1,958,278.00	\$896,840.05	\$506,767.96
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			5,437,924.38	\$2,931,135.00	\$238,000.00	\$413,631.62	\$1,612,459.78	\$242,697.98
All Other Non-Union Employees not listed above			725,552.00	\$526,527.00		\$28,812.25	\$126,616.32	\$43,596.44
Totals	0.00	7.00	18,494,684.30	\$11,349,601.00	\$442,950.00	\$2,703,174.06	\$3,059,212.28	\$939,746.96

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	39.00	\$14,957.95	\$583,360.05	40.00	\$12,943.78	\$517,751.20
Parent & Child	10.00	\$26,720.39	\$267,203.90	12.00	\$24,093.57	\$289,122.84
Employee & Spouse (or Partner)	21.00	\$30,217.45	\$634,566.45	20.00	\$26,839.10	\$536,782.00
Family	46.00	\$42,825.60	\$1,969,977.60	45.00	\$32,643.14	\$1,468,941.30
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	116.00		\$3,455,108.00	117.00		\$2,812,597.34
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
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
<b>GRAND TOTAL</b>	116.00		\$3,455,108.00	117.00		\$2,812,597.34

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

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
IUOE 68 Supervisor	518.46	\$47,660.20	108.33	\$31,503.28	28.72	\$7,543.07	-				x		
IUOE 68 Clerical	619.88	\$53,705.76	178.96	\$35,233.13	71.28	\$13,230.11	0.18	\$20.00			x		
IUOE 68 Public Works	644.50	\$47,120.32	124.13	\$32,553.40	11.53	\$3,474.49	-				x		
Local Union 676 Public Works	139.53	\$15,780.21	90.13	\$18,709.93	7.00	\$1,595.34	1.53	\$201.01			x		
Teamster Local Union 331 Supervisor	159.22	\$17,840.13	6.31	\$1,661.70	29.94	\$6,923.56	-				x		
Teamster Local Union 331 Communication Operators	130.91	\$24,981.91	42.88	\$8,342.76	61.26	\$11,354.15	-				x		
Government Worker Union GWU Public Works	529.45	\$47,231.21	86.57	\$14,311.79	1.66	\$260.75	0.84	\$119.83			x		
Manager	48.61	\$10,000.00	28.57	\$18,675.82	-		-						x
Township Clerk	105.25	\$10,000.00	25.39	\$9,864.05	0.71	\$276.36	-					x	
Deputy Clerk/Alt. Registrar	5.79	\$598.82	1.61	\$332.68	0.85	\$175.95	-					x	
Chief Financial Officer	31.57	\$6,529.15	14.54	\$6,012.14	-		-					x	
Executive Secretaries	28.54	\$2,993.22	5.11	\$1,072.85	2.04	\$438.25	-					x	
Police Chief	87.38	\$28,245.65	-		4.91	\$3,172.08	-						x
Police Captain	107.03	\$31,423.96	8.00	\$4,697.54	13.72	\$8,055.54	-						x
PBA - Superior Officer	1,360.84	\$353,558.34	9.00	\$4,591.93	447.27	\$231,933.69					x		
PBA - Rank & File	1,714.14	\$310,481.41	9.59	\$2,559.75	974.86	\$328,940.98					x		
TOTALS (THIS PAGE ONLY)	6,231.10	\$1,008,150.29	739.12	\$190,122.75	1,655.75	\$617,374.32	2.55	\$340.84	-	\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

											Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (ALL PAGES)	6,231.10	\$1,008,150.29	739.12	\$190,122.75	1,655.75	\$617,374.32	2.55	\$340.84	-	\$0.00			
Total Funds Reserved as of end of 2023:					Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:								
Total Funds Appropriated in 2024:					Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:								

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

		Gross Debt	Deductions	Net Debt			Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt		\$169,000.00	\$169,000.00	\$0.00	Utility Fund - Principal		\$97,191.83	\$61,591.99	\$60,000.00	\$70,000.00
Regional School Debt		\$14,079,257.71	\$14,079,257.71	\$0.00	Utility Fund - Interest		\$10,245.00	\$7,665.00	\$5,085.00	\$3,345.00
					Bond Anticipation Notes - Principal		\$3,450,000.00			
<u>Utility Fund Debt</u>					Bond Anticipation Notes - Interest		\$250,000.00			
Sewer		\$2,302,783.82	\$2,302,783.82	\$0.00	Bonds - Principal					
				\$0.00	Bonds - Interest					
				\$0.00	Loans & Other Debt - Principal		\$5,673.00	\$5,705.00	\$5,741.00	\$23,775.00
				\$0.00	Loans & Other Debt - Interest		\$323.26	\$290.56	\$255.32	\$590.70
				\$0.00						
					Total		\$3,813,433.09	\$75,252.55	\$71,081.32	\$97,710.70
<u>Municipal Purposes</u>										
Debt Authorized (BNI)				\$0.00	Total Principal		\$3,552,864.83	\$67,296.99	\$65,741.00	\$93,775.00
Notes Outstanding		\$7,380,950.00		\$7,380,950.00	Total Interest		\$260,568.26	\$7,955.56	\$5,340.32	\$3,935.70
Bonds Outstanding				\$0.00	% of Total Current Year Budget		9.63%			
Loans and Other Debt		\$40,894.00		\$40,894.00						
Total (Current Year)		\$23,972,885.53	\$16,551,041.53	\$7,421,844.00	Description		Debt Not Listed Above			
					Total Guarantees - Governmental					
					Total Guarantees - Other					
					Total Capital/Equipment Leases					
					Total Other					
Population (2020 census)		37,870				<u>Bond Rating</u>		<u>Moody's</u>	<u>Standard &amp; Poors</u>	<u>Fitch</u>
Per Capita Gross Debt		\$633.03				Rating		AA		
Per Capita Net Debt		\$195.98				Year of Last Rating		2014		
3 Year Average Property Valuation			\$3,607,462,034.33							
Net Debt as % of 3 Year Average Property Valuation			0.21%				Mark "X" if Municipality has no bond rating			

[illegible]

## 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]