



State of New Jersey
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0111 Galloway Township - County of Atlantic Adopted

Municode: 0111 Filename: 0111_fba_2025.xlsm

Website: www.gtnj.org

Phone Number: 609-652-3700

Mailing Address: 300 E. Jimmie Leed Road

Municipality: Galloway State: NJ Zip: 08205

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Anthony		Coppola, Jr.	12/31/2027	acoppola@gtnj.org

Chief Administrative Officer

Christian		Johansen		manager@gtnj.org
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Chief Financial Officer

Cert. Number

Kristen		Manning	N-1554	kmanning@gtnj.org
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Municipal Clerk

Kelli		Danieli	C-1836	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	

Government Type: Council-Manager (1923)

Election Type: Non-Partisan (November)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.657	\$18,377,102.06	19.69%	\$1,128.04	Municipal Purpose Tax	ACTUAL	\$18,582,793.78
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	1.318	\$36,845,241.00	39.49%	\$2,262.95	Local School District	ESTIMATED	\$38,000,000.00
Regional School District	0.713	\$19,934,336.00	21.36%	\$1,224.19	Regional School District	ESTIMATED	\$20,800,000.00
County Purposes	0.573	\$16,020,599.09	17.17%	\$983.82	County Purposes	ESTIMATED	\$16,900,000.00
County Library	0.041	\$1,156,221.61	1.24%	\$70.40	County Library	ESTIMATED	\$1,300,000.00
County Board of Health	0.028	\$772,328.05	0.83%	\$48.07	County Board of Health	ESTIMATED	\$800,000.00
County Open Space	0.008	\$205,938.64	0.22%	\$13.74	County Open Space	ESTIMATED	\$200,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)	3.338	\$93,311,766.45	100.00%	\$5,731.21	Total ESTIMATED amount to be raised by taxes		\$96,582,793.78
Total Taxable Valuation as of October 1, 2024 \$2,828,526,700.00					Revenue Anticipated, Excluding Tax Levy		14,286,442.66
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		30,840,997.77
Current Year (2025) Average Residential Assessment \$172,322.90					Total Non-Municipal Tax Levy		\$78,000,000.00
Prior Year (2024) Average Residential Assessment \$171,695.94					Amount to be Raised by Taxes - Before RUT		\$94,554,555.11
Prior Year to Current Year Comparison					Reserve for Uncollected Taxes (RUT)		\$2,028,238.67
Comparison - Municipal Purposes Tax Rate					Total Amount to be Raised by Taxes		\$96,582,793.78
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		97.90%
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		93,355,204.44
					Total Tax Levy, CY 2024		93,692,570.34
					% of Taxes Collected, CY 2024		99.64%
					Delinquent Taxes - December 31, 2024		\$89,717.26
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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	14.57%	\$1,183,421.00	\$8,120,814.00	\$9,304,235.00	\$6,904,663.00			\$2,399,572.00				
08	Local Revenue	-13.16%	(\$1,289,435.09)	\$9,794,435.09	\$8,505,000.00	\$2,105,000.00			\$6,400,000.00				
09	State Aid (without offsetting appropriation)	-9.29%	(\$267,683.87)	\$2,881,243.87	\$2,613,560.00	\$2,613,560.00							
08	Uniform Construction Code Fees	-31.99%	(\$235,134.00)	\$735,134.00	\$500,000.00	\$500,000.00							
	<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	21.63%	\$150,849.60	\$697,370.06	\$848,219.66	\$848,219.66							
08	Other Special Items	-1.01%	(\$13,391.27)	\$1,328,391.27	\$1,315,000.00	\$1,315,000.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$108,716.80)	\$108,716.80	\$0.00								
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-8.64%	(\$1,757,824.92)	\$20,340,618.70	\$18,582,793.78	\$18,582,793.78							
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	-5.31%	(\$2,337,915.35)	\$44,006,723.79	\$41,668,808.44	\$32,869,236.44	\$0.00	\$0.00	\$8,799,572.00	\$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			1.74%	\$147,886.00	\$8,506,838.00	\$8,654,724.00	\$2,230,724.00				\$6,424,000.00				
21	Land-Use Administration			-3.51%	(\$4,600.00)	\$130,950.00	\$126,350.00	\$126,350.00								
22	Uniform Construction Code			-13.52%	(\$74,333.34)	\$549,633.34	\$475,300.00	\$475,300.00								
23	Insurance			2.90%	\$128,129.00	\$4,416,659.00	\$4,544,788.00	\$4,544,788.00								
25	Public Safety			3.98%	\$408,975.00	\$10,279,795.00	\$10,688,770.00	\$10,688,770.00								
26	Public Works			7.40%	\$195,550.00	\$2,643,190.00	\$2,838,740.00	\$2,838,740.00								
27	Health and Human Services			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
28	Parks and Recreation			9.25%	\$25,850.00	\$279,340.00	\$305,190.00	\$305,190.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			21.23%	\$150,849.60	\$710,662.64	\$861,512.24	\$10,000.00	\$851,512.24							
31	Utilities and Bulk Purchases			5.64%	\$84,000.00	\$1,489,000.00	\$1,573,000.00	\$1,573,000.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$131,800.00	\$131,800.00	\$131,800.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			6.38%	\$237,476.97	\$3,720,723.00	\$3,958,199.97	\$3,705,827.97				\$252,372.00				
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			-2.30%	(\$33,000.00)	\$1,433,000.00	\$1,400,000.00	\$500,000.00				\$900,000.00				
45	Debt			6.45%	\$247,099.30	\$3,832,096.26	\$4,079,195.56	\$2,855,995.56				\$1,223,200.00				
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			0.21%	\$4,319.53	\$2,023,919.14	\$2,028,238.67	\$2,028,238.67								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		0.00	0.00	3.78%	\$1,518,202.06	\$40,150,606.38	\$41,668,808.44	\$32,017,724.20	\$851,512.24	\$0.00	\$0.00	\$8,799,572.00	\$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, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	2,763	\$56,835,400.00	2.01%
2 Residential	13,470	\$2,320,380,800.00	82.03%
3A/3B Farm	418	\$32,803,200.00	1.16%
4A Commercial	484	\$339,260,700.00	11.99%
4B Industrial	2	\$3,166,000.00	0.11%
4C Apartments	18	\$76,080,600.00	2.69%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$100.00	0.00%
Total	17,156	\$2,828,526,800.00	100.00%

Average Ratio (%), Assessed to True Value	61.62%
Equalized Valuation, Taxable Properties	\$4,590,273,937.03

Total # of property tax appeals filed in 2024	County Tax Board	49.00
	State Tax Court	11.00
Number of 2024 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		18.00

Amount paid out by municipality for tax appeals in 2024	\$219,858.52
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	24	\$398,396,400.00	44.47%
15B Other Schools	3	\$9,664,300.00	1.08%
15C Public Property	2,127	\$84,168,000.00	9.39%
15D Church and Charities	67	\$74,481,200.00	8.31%
15E Cemeteries & Graveyards	5	\$505,200.00	0.06%
15F Other Exempt	261	\$328,719,600.00	36.69%
Total	2,487	\$895,934,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	31.67%
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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	70,771.25	\$63,324.00		\$2,204.02	n/a	\$5,243.23
Supervisory Staff (Department Heads & Managers)			3,013,290.18	\$1,998,522.00		\$341,947.11	\$507,343.44	\$165,477.62
Police Officers (Including Superior Officers)			10,222,913.60	\$6,497,082.00	\$204,950.00	\$2,091,824.52	\$891,098.69	\$537,958.39
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			5,620,247.78	\$3,242,115.25	\$237,000.00	\$441,314.31	\$1,431,371.08	\$268,447.14
All Other Non-Union Employees not listed above			737,437.21	\$539,517.00		\$29,114.03	\$124,134.17	\$44,672.01
Totals	0.00	7.00	19,664,660.02	\$12,340,560.25	\$441,950.00	\$2,906,404.00	\$2,953,947.38	\$1,021,798.39

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	42.00	\$15,955.29	\$670,122.18	39.00	\$14,957.95	\$583,360.05
Parent & Child	15.00	\$23,975.43	\$359,631.45	10.00	\$26,720.39	\$267,203.90
Employee & Spouse (or Partner)	18.00	\$28,576.05	\$514,368.90	21.00	\$30,217.45	\$634,566.45
Family	50.00	\$37,290.35	\$1,864,517.50	46.00	\$42,825.60	\$1,969,977.60
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	125.00		\$3,408,640.03	116.00		\$3,455,108.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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	125.00		\$3,408,640.03	116.00		\$3,455,108.00

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

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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	511.71	\$45,812.08	132.03	\$44,426.40	33.57	\$8,548.81					X		
IUOE 68 Clerical	169.75	\$17,598.04	129.51	\$25,645.29	46.02	\$8,813.68					X		
IUOE 68 Public Works	493.81	\$32,973.24	107.27	\$28,605.62	3.04	\$755.82					X		
Local Union 676 Public Works	78.19	\$11,532.06	82.78	\$19,104.77	21.23	\$3,652.42					X		
Teamster Local Union 331 Supervisor	-	\$0.00	5.31	\$1,308.58	29.31	\$7,132.06					X		
Teamster Local Union 331 Communication Operators	-	\$0.00	32.34	\$6,315.68	61.77	\$12,357.09					X		
Government Worker Union GWU Public Works	88.41	\$9,501.97	80.13	\$15,497.63	23.25	\$4,245.81					X		
Manager	49.18	\$10,000.00	24.93	\$16,783.54	-	\$0.00							X
Township Clerk	101.25	\$10,000.00	25.39	\$10,258.62	-	\$0.00						X	
Deputy Clerk/Alt. Registrar	-	\$0.00	1.61	\$345.99	0.21	\$44.59						X	
Chief Financial Officer	38.36	\$10,000.00	16.00	\$8,728.68	-	\$0.00						X	
Executive Secretaries	-	\$0.00	11.46	\$2,479.42	2.12	\$67.81						X	
Police Chief	77.19	\$36,395.22	4.65	\$3,604.78	4.91	\$3,806.50							X
Police Captain	109.16	\$15,000.00	3.88	\$2,392.07	13.34	\$8,237.20							X
PBA - Superior Officer	1,347.91	\$298,768.89	13.00	\$6,467.05	464.41	\$247,519.57					X		
PBA - Rank & File	852.03	\$138,413.86	18.16	\$4,203.74	926.52	\$327,976.70					X		
TOTALS (THIS PAGE ONLY)	3,916.95	\$635,995.36	688.45	\$196,167.86	1,629.70	\$633,158.06	-	\$0.00	-	\$0.00			

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

Gross Debt Deductions Net Debt			Current Year Budget	2026 Budget	2027 Budget	All Additional Future Years' Budgets
Local School Debt						
Regional School Debt						
Utility Fund Debt						
Sewer						
Municipal Purposes						
Debt Authorized (BNI)						
Notes Outstanding						
Bonds Outstanding						
Loans and Other Debt						
Total (Current Year)						
Population (2020 census)						
Per Capita Gross Debt						
Per Capita Net Debt						
3 Year Average Property Valuation						
Net Debt as % of 3 Year Average Property Valuation						
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total						
Total Principal						
Total Interest						
% of Total Current Year Budget						
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[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]