



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0511_fba_2015.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Palombo	12/31/15	rpalombo@uppertownship.com

Chief Administrative Officer

Richard		Palombo		rpalombo@uppertownship.com
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Chief Financial Officer

Barbara	A	Spiegel		treasurer@uppertownship.com
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Municipal Clerk

Barbara	L	Young		clerk@uppertownship.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Palombo	12/31/15	rpalombo@uppertownship.com
Edward		Barr	12/31/15	ebarr@uppertownship.com
John	D	Coggins, Jr.	12/31/16	jocggins@uppertownship.com
Hobie		Young	12/31/16	hyoung@uppertownship.com
Jeffrey		Pierson	12/31/17	jpierson@uppertownship.com

USER FRIENDLY BUDGET SECTION - Notes

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2014 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2015 Budget	
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated
Municipal Purpose Tax	0.125	\$2,686,849.20	8.42%	\$332.12	Municipal Purpose Tax	ACTUAL
Municipal Library			0.00%	\$0.00	Municipal Library	
Municipal Open Space			0.00%	\$0.00	Municipal Open Space	
Fire Districts (avg. rate/total levies)	0.070	\$1,559,011.00	4.89%	\$185.99	Fire Districts (total levies)	ESTIMATED
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)	
Local School District	1.064	\$22,975,000.00	72.00%	\$2,826.97	Local School District	ESTIMATED
Regional School District			0.00%	\$0.00	Regional School District	
County Purposes	0.184	\$3,955,278.12	12.39%	\$488.88	County Purposes	ESTIMATED
County Library	0.026	\$547,240.58	1.71%	\$69.08	County Library	
County Board of Health			0.00%	\$0.00	County Board of Health	
County Open Space	0.009	\$188,241.94	0.59%	\$23.91	County Open Space	
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)	
Total (Calendar Year 2014 Budget)	1.478	\$31,911,620.84	100.00%	\$3,926.94	Total ESTIMATED amount to be raised by taxes	
Total Taxable Valuation as of October 1, 2014 <u>\$1,788,200,817.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy	
Current Year Average Residential Assessment <u>\$265,693.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes	
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy	
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT	
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT)	
	0.125	0.150	20.32%		Total Amount to be Raised by Taxes	
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT	
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used <u> </u>	
	\$2,686,849.20	\$2,689,884.49	0.11%	\$3,035.29	Tax Collections - ACTUAL as of Prior Year	
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2014	
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2014	
	\$332.12	\$399.60	20.32%	\$67.49	% of Taxes Collected, CY 2014	
Sheet UFB-1					Delinquent Taxes - December 31, 2014	

<u>Tax Levy</u>
\$2,689,884.49
\$1,600,000.00
\$23,400,000.00
\$5,000,000.00
\$32,689,884.49
9,299,136.00
11,041,013.84
\$30,000,000.00
\$31,741,877.84
\$948,006.65
\$32,689,884.49
97.10%
31,864,218.36
31,911,620.84
99.85%
\$507,557.32

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.20%	\$20,000.00	\$910,000.00	\$930,000.00	\$930,000.00							
08	Local Revenue	-2.25%	(\$24,161.54)	\$1,075,161.54	\$1,051,000.00	\$1,051,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$6,323,653.00	\$6,323,653.00	\$6,323,653.00							
08	Uniform Construction Code Fees	-20.43%	(\$41,083.00)	\$201,083.00	\$160,000.00	\$160,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	-78.69%	(\$729,125.13)	\$926,608.13	\$197,483.00	\$197,483.00							
08	Other Special Items	-32.67%	(\$56,763.70)	\$173,763.70	\$117,000.00	\$117,000.00							
15	Receipts from Delinquent Taxes	0.84%	\$4,338.31	\$515,661.69	\$520,000.00	\$520,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-12.58%	(\$387,056.03)	\$3,076,940.52	\$2,689,884.49	\$2,689,884.49							
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	-9.19%	(\$1,213,851.09)	\$13,202,871.58	\$11,989,020.49	\$11,989,020.49	\$0.00	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	11.00	6.00	-2.88%	(\$34,869.13)	\$1,209,554.13	\$1,174,685.00	\$1,144,194.00	\$30,491.00							
21	Land-Use Administration	1.00	0.00	-12.86%	(\$13,680.00)	\$106,400.00	\$92,720.00	\$92,720.00								
22	Uniform Construction Code	1.00	1.00	-9.76%	(\$18,500.00)	\$189,500.00	\$171,000.00	\$171,000.00								
23	Insurance	0.00	0.00	3.32%	\$76,970.00	\$2,320,620.00	\$2,397,590.00	\$2,397,590.00								
25	Public Safety	5.00	36.00	16.05%	\$168,614.00	\$1,050,865.00	\$1,219,479.00	\$1,046,389.00	\$173,090.00							
26	Public Works	41.00	0.00	-10.76%	(\$403,300.00)	\$3,746,500.00	\$3,343,200.00	\$3,343,200.00								
27	Health and Human Services	0.00	0.00	-0.93%	(\$835.00)	\$90,185.00	\$89,350.00	\$89,350.00								
28	Parks and Recreation	0.00	52.00	-50.32%	(\$509,080.00)	\$1,011,600.00	\$502,520.00	\$502,520.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
30	Unclassified	0.00	0.00	-67.52%	(\$21,000.00)	\$31,100.00	\$10,100.00	\$10,100.00								
31	Utilities and Bulk Purchases	0.00	0.00	0.57%	\$1,000.00	\$174,000.00	\$175,000.00	\$175,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
35	Contingency	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures	0.00	0.00	-0.57%	(\$4,433.00)	\$773,261.00	\$768,828.00	\$768,828.00								
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	2.00	-1.53%	(\$3,250.00)	\$212,950.00	\$209,700.00	\$209,700.00								
44	Capital	0.00	0.00	-39.53%	(\$34,000.00)	\$86,000.00	\$52,000.00	\$52,000.00								
45	Debt	0.00	0.00	9.11%	\$56,341.84	\$618,500.00	\$674,841.84	\$674,841.84								
46	Deferred Charges	0.00	0.00	-18.99%	(\$37,500.00)	\$197,500.00	\$160,000.00	\$160,000.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	1.76%	\$16,431.45	\$931,575.20	\$948,006.65	\$948,006.65								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
	Total	61.00	97.00	-5.97%	(\$761,089.84)	\$12,750,110.33	\$11,989,020.49	\$11,785,439.49	\$203,581.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2014 Value)				Property Tax Assessments - Exempt Properties (October 1, 2014 Value)		
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value
1 Vacant Land	1,071	\$67,165,500.00	3.75%	15A Public Schools	5	\$24,845,200.00
2 Residential	5,597	\$1,487,098,100.00	82.99%	15B Other Schools	0	\$0.00
3A/3B Farm	117	\$10,772,600.00	0.60%	15C Public Property	1,817	\$95,541,000.00
4A Commercial	325	\$197,528,800.00	11.02%	15D Church and Charities	22	\$11,786,500.00
4B Industrial	1	\$19,000,000.00	1.06%	15E Cemeteries & Graveyards	6	\$924,800.00
4C Apartments	5	\$2,224,500.00	0.12%	15F Other Exempt	36	\$11,303,700.00
5A/5B Railroad	34	\$3,691,200.00	0.21%			
6A/6B Business Personal Property	1	\$4,411,317.00	0.25%			
Total	7,151	\$1,791,892,017.00	100.00%	Total	1,886	\$144,401,200.00
Average Ratio (%), Assessed to True Value				113.63%		
Equalized Valuation, Taxable Properties				\$1,576,953,284.34		
Total # of property tax appeals filed in 2014				County Tax Board	91.00	
				State Tax Court	0.00	
Number of 2014 County Tax Board decisions appealed to Tax Court				1.00		
Number of pending property tax appeals in State Tax Court				0.00		
Amount paid out by municipality for tax appeals in 2014				\$97,629.00		
				Percentage of Exempt vs. Non-Exempt Properties 20.87%		

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 2014 Total Tax Rate
G Commercial/Industrial Exemption	0			
I Dwelling Exemption	0			
J Dwelling Abatement	0			
K New Dwelling/Conversion Exemption	0			
L New Dwelling/Conversion Abatement	0			
N Multiple Dwelling Exemption	0			
O Multiple Dwelling Abatement	0			
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**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
Governing Body	0.00	5.00	132,718.71	\$61,250.00	\$0.00	\$2,612.00	\$63,961.08
Supervisory Staff (Department Heads & Managers)	15.00	1.00	1,472,952.49	\$1,004,170.00	\$3,000.00	\$117,790.00	\$271,767.48
Police Officers (Including Superior Officers)	0.00	0.00	0.00				
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00				
All Other Union Employees not listed above	34.00	0.00	2,731,748.43	\$1,690,573.00	\$29,420.00	\$201,516.30	\$679,482.30
All Other Non-Union Employees not listed above	12.00	88.00	1,333,101.26	\$1,008,185.00	\$5,000.00	\$66,028.61	\$175,216.80
Totals	61.00	94.00	5,670,520.89	\$3,764,178.00	\$37,420.00	\$387,946.91	\$1,190,427.66

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

Yes

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.

Employment
Taxes and
Other Benefits

\$4,895.63

\$76,225.01

\$130,756.83

\$78,670.85

\$290,548.32

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost
Active Employees - Health Benefits - Annual Cost			
Single Coverage	14.00	\$9,777.84	\$136,889.76
Parent & Child	8.00	\$17,135.88	\$137,087.04
Employee & Spouse (or Partner)	5.00	\$21,270.60	\$106,353.00
Family	32.00	\$29,009.52	\$928,304.64
Employee Cost Sharing Contribution (enter as negative -)			(\$173,393.52)
Subtotal	59.00	\$77,193.84	\$1,135,240.92
Elected Officials - Health Benefits - Annual Cost			
Single Coverage	1	\$9,777.84	\$9,777.84
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	1	\$22,972.80	\$22,972.80
Family	1	\$30,387.72	\$30,387.72
Employee Cost Sharing Contribution (enter as negative -)			(\$3,260.40)
Subtotal	3.00	\$63,138.36	\$59,877.96
Retirees - Health Benefits - Annual Cost			
Single Coverage	5	\$657.79	\$3,288.95
Parent & Child	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	8	\$1,660.02	\$13,280.16
Family	1	\$2,967.78	\$2,967.78
Employee Cost Sharing Contribution (enter as negative -)			\$0.00
Subtotal	14.00	\$5,285.59	\$19,536.89
GRAND TOTAL	76.00	\$145,617.79	\$1,214,655.77

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)? **NO**

Is prescription drug coverage provided by the SHBP (Yes or No)? **NO**

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

			Current Year	2016	2017
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget
Local School Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund Debt					
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00
0			\$0.00	\$0.00	\$0.00
Municipal Purposes					
Debt Authorized	\$0.00	\$0.00	\$640,000.00	\$760,000.00	\$760,000.00
Notes Outstanding	\$5,870,600.00	\$72,090.50	\$34,841.84	\$40,000.00	\$40,000.00
Bonds Outstanding	\$0.00	\$0.00	5.63%		
Loans and Other Debt	\$0.00	\$0.00			
Total (Current Year)	\$5,870,600.00	\$72,090.50	\$674,841.84	\$800,000.00	\$800,000.00
Population (2010 census)	12,373				
Per Capita Gross Debt	\$474.47				
Per Capita Net Debt	\$468.64				
3 Yr. Average Property Valuation		\$1,955,266,307.00			
Net Debt as % of 3 Year Avg Property Valuation		0.30%			
Utility Fund - Principal			\$0.00	\$0.00	\$0.00
Utility Fund - Interest			\$0.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal			\$640,000.00	\$760,000.00	\$760,000.00
Bond Anticipation Notes - Interest			\$34,841.84	\$40,000.00	\$40,000.00
Bonds - Principal			\$0.00	\$0.00	\$0.00
Bonds - Interest			\$0.00	\$0.00	\$0.00
Loans & Other Debt - Principal			\$0.00	\$0.00	\$0.00
Loans & Other Debt - Interest			\$0.00	\$0.00	\$0.00
Total			\$674,841.84	\$800,000.00	\$800,000.00
Total Principal			\$640,000.00	\$760,000.00	\$760,000.00
Total Interest			\$34,841.84	\$40,000.00	\$40,000.00
% of Total Current Year Budget			5.63%		
Description			Debt Not Listed Above		
Total Guarantees - Governmental			\$0.00		
Total Guarantees - Other			\$0.00		
Total Capital/Equipment Leases			\$0.00		
Total Other			\$0.00		
Bond Rating			Moody's	Standard & Poors	Fitch
Rating					
Year of Last Rating					
Mark "X" if Municipality has no bond rating				X	

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Township of Egg Harbor	Use of Wash Bay		8/1/2014	7/31/2015	\$45-\$55/per vehicle
Providing	City of Corbin City	EMS Services		7/1/2012	6/30/2017	\$3,300.00
Providing	City of Corbin City	EMS Billing & Collection Services		8/1/2014	7/31/2015	5% of Billing
Providing	City of Corbin City	Municipal Court Services		5/6/2013	5/5/2016	\$5,000.00
Providing	Township of Dennis	Municipal Court Services		12/1/2014	11/30/2015	\$115,000.00
Providing	Upper Twp. Fire Districts #1, 2, 3 & 4	Website Services		1/1/2015	12/31/2015	\$0.00
Receiving	City of Ocean City	Central Dispatch Services		1/1/2014	12/31/2018	\$222,789.00
Receiving	City of Ocean City	EMS/Fire Services for Strathmere		1/1/2012	12/31/2016	\$3,500.00
Receiving	Township of Dennis	Radar Car		6/30/2014	6/30/2015	\$1,000.00
Receiving	Township of Dennis	Tax Assessor/Construction Code		4/14/2008	4/1/2018	\$0.00
Receiving	Township of Dennis	Construction Code Clerical Services		5/1/2015	4/30/2016	\$45,000.00
Providing	County of Cape May	Fleet Maintenance Services		3/24/2013	3/24/2019	\$40,276.00
Receiving	County of Cape May	Senior Center Maintenance Services		4/1/2013	3/1/2018	\$0.00
Receiving	County of Cape May	Use of Equipment		11/1/2014	10/31/2015	\$0.00
Receiving	County of Cape May	Funding of Bayview Avenue Boat Ramp Project		4/1/2014	3/31/2016	\$280,350.00
Receiving	County of Cape May	Funding of Improvements to Amanda's Field Project		4/1/2014	3/31/2015	\$220,000.00

