



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0511_fba_2018.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	12/31/2018	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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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
Richard		Palombo	12/31/2018	rpalombo@uppertownship.com
Edward		Barr	12/31/2018	ebarr@uppertownship.com
John	D	Coggins, Jr.	12/31/2019	jcoggins@uppertownship.com
Hobie		Young	12/31/2019	hyoung@uppertownship.com
Curtis	T	Corson, Jr.	12/31/2020	ccorson@uppertownship.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.171	\$3,164,830.44	9.31%	\$477.69	Municipal Purpose Tax	ACTUAL	\$3,399,108.65
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)	0.090	\$1,656,637.00	4.88%	\$251.42	Fire Districts (total levies)	ESTIMATED	\$1,800,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.293	\$24,000,000.00	70.63%	\$3,612.02	Local School District	ESTIMATED	\$24,600,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.233	\$4,309,206.78	12.68%	\$650.89	County Purposes	ESTIMATED	\$5,410,000.00
County Library	0.036	\$651,508.06	1.92%	\$100.57	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$197,338.21	0.58%	\$30.73	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	1.834	\$33,979,520.49	100.00%	\$5,123.32	Total ESTIMATED amount to be raised by taxes		\$35,209,108.65
Total Taxable Valuation as of October 1, 2017 <u>\$1,865,232,732.00</u>					Revenue Anticipated, Excluding Tax Levy <u>9,742,727.50</u>		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes <u>12,117,859.00</u>		
Current Year Average Residential Assessment <u>\$279,352.00</u>					Total Non-Municipal Tax Levy <u>\$31,810,000.00</u>		
<u>Prior Year to Current Year Comparison</u>					Amount to be Raised by Taxes - Before RUT <u>\$34,185,131.50</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Reserve for Uncollected Taxes (RUT) <u>\$1,020,977.15</u>		
	Prior Year	Current Year	% Change (+/-)		Total Amount to be Raised by Taxes <u>\$35,206,108.65</u>		
	0.171	0.182	6.58%		% of Tax Collections used to Calculate RUT <u>97.10%</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then reference the statutory exception used _____		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	<u>Tax Collections - ACTUAL as of Prior Year</u>		
	\$3,164,830.44	\$3,399,108.65	7.40%	\$234,278.21	Total Tax Revenue, Collections CY 2017 <u>33,712,168.17</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Levy, CY 2017 <u>34,218,916.68</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2017 <u>98.52%</u>		
	\$477.69	\$509.15	6.59%	\$31.46	Delinquent Taxes - June 30, 2017 <u>\$17,627,805.38</u>		

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	37.13%	\$377,290.00	\$1,016,000.00	\$1,393,290.00	\$1,393,290.00							
08	Local Revenue	0.52%	\$5,500.00	\$1,053,000.00	\$1,058,500.00	\$1,058,500.00							
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	0.00%	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00							
Special Revenue Items w/ Prior Written Consent													
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-71.50%	(\$529,334.66)	\$740,297.66	\$210,963.00	\$210,963.00							
08	Other Special Items	-69.45%	(\$266,000.00)	\$383,000.00	\$117,000.00	\$117,000.00							
15	Receipts from Delinquent Taxes	-13.83%	(\$74,000.00)	\$535,000.00	\$461,000.00	\$461,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	7.42%	\$234,698.91	\$3,164,830.44	\$3,399,529.35	\$3,399,529.35							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	-1.88%	(\$251,845.75)	\$13,390,781.10	\$13,138,935.35	\$13,138,935.35	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	12.00	6.00	5.56%	\$81,547.00	\$1,466,806.00	\$1,548,353.00	\$1,517,862.00		\$30,491.00					
21	Land-Use Administration	1.00	0.00	5.65%	\$5,400.00	\$95,600.00	\$101,000.00	\$101,000.00							
22	Uniform Construction Code	2.00	3.00	6.77%	\$13,000.00	\$192,000.00	\$205,000.00	\$205,000.00							
23	Insurance	0.00	0.00	6.25%	\$158,900.00	\$2,544,300.00	\$2,703,200.00	\$2,703,200.00							
25	Public Safety	5.00	37.00	4.06%	\$44,737.00	\$1,101,761.00	\$1,146,498.00	\$1,126,698.00		\$19,800.00					
26	Public Works	39.00	0.00	8.88%	\$282,700.00	\$3,184,800.00	\$3,467,500.00	\$3,292,500.00		\$175,000.00					
27	Health and Human Services	0.00	0.00	24.70%	\$19,550.00	\$79,150.00	\$98,700.00	\$98,700.00							
28	Parks and Recreation	0.00	43.00	-46.98%	(\$516,704.66)	\$1,099,904.66	\$583,200.00	\$583,200.00							
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
30	Unclassified	0.00	0.00	-21.81%	(\$7,000.00)	\$32,100.00	\$25,100.00	\$25,100.00							
31	Utilities and Bulk Purchases	0.00	0.00	0.00%	\$0.00	\$245,000.00	\$245,000.00	\$245,000.00							
32	Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
35	Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures	0.00	0.00	0.39%	\$3,044.00	\$783,611.00	\$786,655.00	\$786,655.00							
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
43	Court and Public Defender	2.00	3.00	-0.19%	(\$405.00)	\$208,768.00	\$208,363.00	\$208,363.00							
44	Capital	0.00	0.00	-77.56%	(\$397,500.00)	\$512,500.00	\$115,000.00	\$115,000.00							
45	Debt	0.00	0.00	4.28%	\$29,289.64	\$685,000.36	\$714,290.00	\$714,290.00							
46	Deferred Charges	0.00	0.00	6.25%	\$10,000.00	\$160,000.00	\$170,000.00	\$170,000.00							
48	Debt - Type I School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes	0.00	0.00	2.16%	\$21,596.27	\$999,480.08	\$1,021,076.35	\$1,021,076.35							
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	61.00	92.00	-1.88%	(\$251,845.75)	\$13,390,781.10	\$13,138,935.35	\$12,913,644.35	\$225,291.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	985	\$62,465,500.00	3.34%
2 Residential	5,621	\$1,570,171,500.00	84.04%
3A/3B Farm	123	\$10,482,400.00	0.56%
4A Commercial	328	\$199,769,100.00	10.69%
4B Industrial	1	\$16,992,600.00	0.91%
4C Apartments	3	\$1,048,800.00	0.06%
5A/5B Railroad	31	\$3,125,300.00	0.17%
6A/6B Business Personal Property	1	\$4,302,832.00	0.23%
Total	7,093	\$1,868,358,032.00	100.00%

Average Ratio (%), Assessed to True Value	96.93%
Equalized Valuation, Taxable Properties	\$1,927,533,304.45

Total # of property tax appeals filed in 2017	County Tax Board	94.00
	State Tax Court	11.00

Number of 2017 County Tax Board decisions appealed to Tax Court	1.00
Number of pending property tax appeals in State Tax Court	10.00

Amount paid out by municipality for tax appeals in 2017	\$51,631.43
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Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$24,845,200.00	17.04%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	1,874	\$94,982,900.00	65.16%
15D Church and Charities	24	\$13,075,900.00	8.97%
15E Cemeteries & Graveyards	6	\$924,800.00	0.63%
15F Other Exempt	42	\$11,936,300.00	8.19%
Total	1,951	\$145,765,100.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties 7.80%

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 2017 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	Employment Taxes and Other Benefits
Governing Body		5.00	179,449.68	\$61,250.00	\$0.00	\$3,185.13	\$110,118.92	\$4,895.63
Supervisory Staff (Department Heads & Managers)	17.00	0.00	1,788,340.10	\$1,178,823.00	\$9,000.00	\$156,703.62	\$352,961.52	\$90,851.96
Police Officers (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	32.00	0.00	2,755,231.15	\$1,642,740.00	\$30,000.00	\$219,634.34	\$735,843.20	\$127,013.61
All Other Non-Union Employees not listed above	12.00	87.00	1,727,160.71	\$1,273,894.00	\$10,000.00	\$84,371.79	\$303,295.00	\$55,599.92
Totals	61.00	92.00	6,450,181.64	\$4,156,707.00	\$49,000.00	\$463,894.88	\$1,502,218.64	\$278,361.12

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.

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	11.00	\$12,213.48	\$134,348.28	10.00	\$12,213.48	\$122,134.80
Parent & Child	10.00	\$20,718.72	\$207,187.20	8.00	\$20,718.72	\$165,749.76
Employee & Spouse (or Partner)	8.00	\$26,651.16	\$213,209.28	8.00	\$26,651.16	\$213,209.28
Family	29.00	\$36,279.96	\$1,052,118.84	31.00	\$36,279.96	\$1,124,678.76
Employee Cost Sharing Contribution (enter as negative -)			(\$203,546.06)			(\$201,119.64)
Subtotal	58.00		\$1,403,317.54	57.00		\$1,424,652.96
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$12,213.48	\$12,213.48	1	\$12,213.48	\$12,213.48
Parent & Child	0	\$20,718.72	\$0.00	0	\$20,718.72	\$0.00
Employee & Spouse (or Partner)	2	\$26,651.16	\$53,302.32	2	\$26,651.16	\$53,302.32
Family	1	\$35,736.48	\$35,736.48	1	\$36,279.96	\$36,279.96
Employee Cost Sharing Contribution (enter as negative -)			(\$3,487.44)			(\$3,423.84)
Subtotal	4.00		\$97,764.84	4.00		\$98,371.92
Retirees - Health Benefits - Annual Cost						
Single Coverage	6	\$8,409.60	\$50,457.60	5	\$8,409.60	\$42,048.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	11	\$21,648.36	\$238,131.96	10	\$21,648.36	\$216,483.60
Family	3	\$39,048.96	\$117,146.88	3	\$39,048.96	\$117,146.88
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	20.00		\$405,736.44	18.00		\$375,678.48
GRAND TOTAL	82.00		\$1,906,818.82	79.00		\$1,898,703.36

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

Gross Debt			Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Deductions							
Local School Debt			\$0.00	Utility Fund - Principal			
Regional School Debt			\$0.00	Utility Fund - Interest			
Utility Fund Debt				Bond Anticipation Notes - Principal	\$660,000.00		
0			\$0.00	Bond Anticipation Notes - Interest	\$54,290.00		
0			\$0.00	Bonds - Principal			
0			\$0.00	Bonds - Interest			
0			\$0.00	Loans & Other Debt - Principal			
0			\$0.00	Loans & Other Debt - Interest			
0			\$0.00	Total	\$714,290.00	\$0.00	\$0.00
0			\$0.00	Total Principal	\$660,000.00	\$0.00	\$0.00
Municipal Purposes				Total Interest	\$54,290.00	\$0.00	\$0.00
Debt Authorized			\$0.00	% of Total Current Year Budget	5.44%		
Notes Outstanding	\$6,752,385.00	\$72,090.50	\$6,680,294.50	Description	Debt Not Listed Above		
Bonds Outstanding			\$0.00	Total Guarantees - Governmental			
Loans and Other Debt			\$0.00	Total Guarantees - Other			
Total (Current Year)	\$6,752,385.00	\$72,090.50	\$6,680,294.50	Total Capital/Equipment Leases			
				Total Other			
Population (2010 census)	12,373			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>
Per Capita Gross Debt	\$545.74			Rating			
Per Capita Net Debt	\$539.91			Year of Last Rating			
3 Yr. Average Property Valuation		\$1,913,442,526.00		Mark "X" if Municipality has no bond rating	X		
Net Debt as % of 3 Year Avg Property Valuation		0.35%					

USER FRIENDLY BUDGET SECTION - Notes

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