



State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0511 Upper Township - County of Cape May

Adopted

Municode: 0511

Filename: 0511_fba_2019.xlsm

Website: www.uppertownship.com

Phone Number:

(609) 628-2011

Mailing Address:

P.O. Box 205

Tuckahoe

Email the UFB if not using Outlook

Municipality:

Upper Township

State:

NJ

Zip:

08250

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard		Palombo	12/31/2021	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	12/31/2021	rpalombo@uppertownship.com
Edward		Barr	12/31/2021	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

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	0.183	\$3,396,108.65	9.83%	\$513.64	Municipal Purpose Tax	ACTUAL	\$3,660,393.41
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	\$1,728,988.43	5.00%	\$252.61	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	1.303	\$24,290,000.00	70.31%	\$3,657.21	Local School District	ESTIMATED	\$24,600,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.232	\$4,307,021.99	12.47%	\$651.17	County Purposes	ESTIMATED	\$5,410,000.00
County Library	0.035	\$634,656.14	1.84%	\$98.24	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$192,207.87	0.56%	\$30.87	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	1.854	\$34,548,983.08	100.00%	\$5,203.74	Total ESTIMATED amount to be raised by taxes		\$35,470,393.41
Total Taxable Valuation as of October 1, 2018 \$1,871,959,200.00 (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy		10,061,046.00
Current Year Average Residential Assessment \$280,676.00					Budget Appropriations, before Reserve for Uncollected Taxes		12,692,798.00
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		\$31,810,000.00
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		\$34,441,752.00
Prior Year Current Year % Change (+/-)					Reserve for Uncollected Taxes (RUT)		\$1,028,641.41
0.183 0.196 6.85%					Total Amount to be Raised by Taxes		\$35,470,393.41
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		97.10%
Prior Year Current Year % Change (+/-) \$ Change (+/-)					If % used exceeds the actual collection % then reference the statutory exception used		
\$3,396,108.65 \$3,660,393.41 7.78% \$264,284.76					Tax Collections - ACTUAL as of Prior Year		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Tax Revenue, Collections CY 2018		33,798,122.68
Prior Year Current Year % Change (+/-) \$ Change (+/-)					Total Tax Levy, CY 2018		34,548,983.08
\$513.64 \$548.83 6.85% \$35.19					% of Taxes Collected, CY 2018		97.83%
Sheet UFB-1					Delinquent Taxes - December 31, 2018		\$516,842.18

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	30.46%	\$425,388.50	\$1,396,611.50	\$1,822,000.00	\$1,822,000.00							
08	Local Revenue	-3.85%	(\$46,244.39)	\$1,200,244.39	\$1,154,000.00	\$1,154,000.00							
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	-13.24%	(\$32,047.00)	\$242,047.00	\$210,000.00	\$210,000.00							
	<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	-86.09%	(\$212,893.33)	\$247,286.33	\$34,393.00	\$34,393.00							
10	Public and Private Revenue	#DIV/0!	\$0.00		\$0.00								
08	Other Special Items	0.00%	\$0.00	\$117,000.00	\$117,000.00	\$117,000.00							
15	Receipts from Delinquent Taxes	-4.31%	(\$18,023.72)	\$418,023.72	\$400,000.00	\$400,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-9.88%	(\$401,340.57)	\$4,061,733.98	\$3,660,393.41	\$3,660,393.41							
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	-2.04%	(\$285,160.51)	\$14,006,599.92	\$13,721,439.41	\$13,721,439.41	\$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	12.00	7.00	10.45%	\$161,005.00	\$1,540,353.00	\$1,701,358.00	\$1,670,867.00	\$30,491.00							
21	Land-Use Administration	1.00	0.00	8.47%	\$8,680.00	\$102,500.00	\$111,180.00	\$111,180.00								
22	Uniform Construction Code	2.00	3.00	21.35%	\$43,225.00	\$202,500.00	\$245,725.00	\$245,725.00								
23	Insurance	0.00	0.00	4.05%	\$110,698.37	\$2,731,200.00	\$2,841,898.37	\$2,841,898.37								
25	Public Safety	5.00	41.00	7.04%	\$80,088.63	\$1,136,998.00	\$1,217,086.63	\$1,197,083.00	\$20,003.63							
26	Public Works	36.00	0.00	-0.62%	(\$21,600.00)	\$3,471,100.00	\$3,449,500.00	\$3,449,500.00								
27	Health and Human Services	0.00	0.00	22.61%	\$18,250.00	\$80,700.00	\$98,950.00	\$98,950.00								
28	Parks and Recreation	0.00	49.00	-5.86%	(\$36,478.33)	\$622,923.33	\$586,445.00	\$586,445.00								
29	Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified	0.00	0.00	0.00%	\$0.00	\$25,100.00	\$25,100.00	\$25,100.00								
31	Utilities and Bulk Purchases	0.00	0.00	-4.08%	(\$10,000.00)	\$245,000.00	\$235,000.00	\$235,000.00								
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	3.87%	\$30,514.00	\$788,155.00	\$818,669.00	\$818,669.00								
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	6.24%	\$13,000.00	\$208,363.00	\$221,363.00	\$221,363.00								
44	Capital	0.00	0.00	173.91%	\$200,000.00	\$115,000.00	\$315,000.00	\$315,000.00								
45	Debt	0.00	0.00	14.32%	\$102,273.00	\$714,290.00	\$816,563.00	\$816,563.00								
46	Deferred Charges	0.00	0.00	-94.73%	(\$161,040.00)	\$170,000.00	\$8,960.00	\$8,960.00								
48	Debt - Type 1 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	0.75%	\$7,664.26	\$1,020,977.15	\$1,028,641.41	\$1,028,641.41								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		58.00	103.00	4.15%	\$546,279.93	\$13,175,159.48	\$13,721,439.41	\$13,670,944.78	\$50,494.63	\$0.00	\$0.00	\$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)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	961	\$61,772,700.00	3.30%
2 Residential	5,632	\$1,580,477,900.00	84.31%
3A/3B Farm	120	\$10,465,700.00	0.56%
4A Commercial	330	\$200,778,200.00	10.71%
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	\$0.00	0.00%
Total	7,079	\$1,874,661,200.00	100.00%
Average Ratio (%), Assessed to True Value 96.16%			
Equalized Valuation, Taxable Properties \$1,949,522,878.54			
Total # of property tax appeals filed in 2018		County Tax Board	24.00
		State Tax Court	8.00
Number of 2018 County Tax Board decisions appealed to Tax Court			2.00
Number of pending property tax appeals in State Tax Court			19.00
Amount paid out by municipality for tax appeals in 2018			\$24,439.39

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$24,845,200.00	16.96%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	1,643	\$94,776,700.00	64.71%
15D Church and Charities	23	\$12,776,500.00	8.72%
15E Cemeteries & Graveyards	6	\$924,800.00	0.63%
15F Other Exempt	48	\$13,130,500.00	8.97%
Total 1,725 \$146,453,700.00 100.00%			
Percentage of Exempt vs. Non-Exempt Properties 7.81%			

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				
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	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemption

[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	0.00	5.00	186,292.24	\$66,250.00	\$0.00	\$3,408.83	\$111,355.28	\$5,278.13
Supervisory Staff (Department Heads & Managers)	16.00	0.00	1,626,246.98	\$1,073,973.00	\$9,000.00	\$142,417.77	\$318,109.28	\$82,746.93
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	29.00	0.00	2,818,358.67	\$1,648,490.00	\$30,000.00	\$220,403.11	\$792,054.07	\$127,411.49
All Other Non-Union Employees not listed above	13.00	98.00	1,262,951.11	\$793,383.00	\$10,000.00	\$92,857.59	\$305,260.72	\$61,449.80
Totals	58.00	103.00	5,893,849.00	\$3,582,096.00	\$49,000.00	\$459,087.30	\$1,526,779.35	\$276,886.35

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	9.00	\$13,629.24	\$122,663.16	11.00	\$12,213.48	\$134,348.28
Parent & Child	11.00	\$23,109.84	\$254,208.24	10.00	\$20,718.72	\$207,187.20
Employee & Spouse (or Partner)	9.00	\$29,754.12	\$267,787.08	8.00	\$26,651.16	\$213,209.28
Family	26.00	\$40,473.24	\$1,052,304.24	29.00	\$36,279.96	\$1,052,118.84
Employee Cost Sharing Contribution (enter as negative -)			(\$211,775.82)			(\$203,546.06)
Subtotal	55.00		\$1,485,186.90	58.00		\$1,403,317.54
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$13,629.24	\$13,629.24	1	\$12,213.48	\$12,213.48
Parent & Child	0	\$23,109.84	\$0.00	0	\$20,718.72	\$0.00
Employee & Spouse (or Partner)	2	\$29,754.12	\$59,508.24	2	\$26,651.16	\$53,302.32
Family	1	\$40,473.24	\$40,473.24	1	\$36,279.96	\$36,279.96
Employee Cost Sharing Contribution (enter as negative -)			(\$3,893.76)			(\$3,487.44)
Subtotal	4.00		\$109,716.96	4.00		\$98,308.32
Retirees - Health Benefits - Annual Cost						
Single Coverage	7	\$15,111.24	\$105,778.68	6	\$8,409.60	\$50,457.60
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	12	\$33,156.72	\$397,880.64	11	\$21,648.36	\$238,131.96
Family	4	\$45,071.16	\$180,284.64	3	\$39,048.96	\$117,146.88
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	23.00		\$683,943.96	20.00		\$405,736.44
GRAND TOTAL	82.00		\$2,278,847.82	82.00		\$1,907,362.30

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
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
EMS Chief	2171.25	\$78,409.27		X	
Engineer	1283.50	\$78,129.18			X
Chief Financial Officer	1344.50	\$57,602.22		X	
Road Repairer Supervisor	1034.25	\$41,457.51		X	
Municipal Court Administrator	1162.25	\$41,063.83		X	
Tax Collector	524.50	\$20,104.20		X	
Zoning Officer	371.00	\$14,867.72		X	
Township Administrator	306.75	\$13,248.57		X	
Municipal Clerk	229.00	\$9,623.91		X	
Maintenance Supervisor, Grounds	283.00	\$9,323.08		X	
Construction Official	209.25	\$8,795.40		X	
Maintenance Worker 3, Grounds	193.75	\$6,382.85		X	
Tax Assessor	98.50	\$4,140.25		X	
Supervising Equipment Operator	46.75	\$1,540.12		X	
AFSCME District Council 71	6633.25	\$171,045.68	X		
Non-Union Employees	3232.00	\$76,469.20		X	
Totals	19123.50	\$632,202.99			
Total Funds Reserved as of end of 2018		\$367,243.36			
Total Funds Appropriated in 2019		\$100.00			

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								\$0.00	Utility Fund - Principal											
Regional School Debt								\$0.00	Utility Fund - Interest											
									Bond Anticipation Notes - Principal	\$700,000.00										
Utility Fund Debt									Bond Anticipation Notes - Interest	\$116,563.00										
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												
0								\$0.00	Total	\$816,563.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
<u>Municipal Purposes</u>																				
Debt Authorized								\$0.00	Total Principal	\$700,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Notes Outstanding	\$9,168,960.00	\$72,090.50						\$9,096,869.50	Total Interest	\$116,563.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Bonds Outstanding								\$0.00	% of Total Current Year Budget	5.95%										
Loans and Other Debt								\$0.00												
									Description		Debt Not Listed Above									
Total (Current Year)									\$9,168,960.00	\$72,090.50	\$9,096,869.50	Total Guarantees - Governmental								
											Total Guarantees - Other									
											Total Capital/Equipment Leases									
											Total Other									
									Bond Rating		Moody's	Standard & Poors	Fitch							
									Rating											
									Year of Last Rating											
									Mark "X" if Municipality has no bond rating		X									
									Sheet UFB-10											
Population (2010 census)									12,373											
Per Capita Gross Debt									\$741.05											
Per Capita Net Debt									\$735.22											
3 Yr. Average Property Valuation									\$1,914,804,733.67											
Net Debt as % of 3 Year Avg Property Valuation									0.48%											

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]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT+Enter to go to a new line in each cell)
