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State of New Jersey Local Government Services

| Year: | 2021 | Municipal User | Friendly B | udoet | |
|----------------------|-------------------------|-----------------------|-------------------|--------------------------|------------|
| | | | Trichary D | uuget | |
| MUNICIPALITY: | 0511 Upper Township - C | ounty of Cape May | | • | Adopted |
| Municode: | 0511 | | Filename: | 0511_fba_2022 | 1.xlsm |
| | Website: | www.uppertownship.com | | | |
| | Phone Number: | | 609-628-2011 | | |
| | Mailing Address: | | P.O. Box 205 | | |
| | | | Tuckahoe | | |
| Email the UFB if not | t 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@uppertowns | hip.com |
| | Chief Administr | ative Officer | | | |
| Richard | | Palombo | | rpalombo@uppertowns | hip.com |
| | Chief Financial | Officer | | - | |
| Barbara | A | Ludy | | treasurer@uppertowns | ship.com |
| | Municipal Clerk | | | | |
| Barbara | L | Young | | clerk@uppertownship.c | om |
| | Registered Mun | icipal Accountant | | | |
| Leon | | Costello | | lcostello@ford-scott.cor | n |
| | Governing Body | / Members | | | |
| First Name | Middle Name | Last Name | Term Expires | Business Email | |
| Richard | | Palombo | 12/31/2021 | rpalombo@uppertowns | hip.com |
| Edward | | Barr | 12/31/2021 | ebarr@uppertownship.c | com |
| John | D | Coggins, Jr. | 12/31/2022 | jcoggins@uppertownshi | p.com |
| Curtis | Т | Corson, Jr. | 12/31/2023 | ccorson@uppertownshi | p.com |
| Kimberly | R | Hayes | 12/31/2021 | khayes@uppertownship | .com |
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

| 2020 Calendar Year Proper | ty Tay Levies - ALL | entities levving proper | ty taxes | | <u>Current Year 2021 Budge</u> | + | |
|--|---------------------|-------------------------------|-------------------|----------------------|---|------------------------------|-----------------------------------|
| | Calendar Year | Calendar Year | % of | Avg Residential | Taxes | <u>u</u> Actual/Estimated | Tax Levy |
| | Tax Rate | Tax Levy | Total Levy | Taxpayer Impact | | 1 Iouun Listimutou | Tux Dovy |
| Municipal Purpose Tax | 0.201 | \$3,747,413.06 | 10.26% | \$570.43 | Municipal Purpose Tax | ACTUAL | \$4,108,933.02 |
| Municipal Library | 0.201 | \$6,7.7,12000 | 0.00% | \$0.00 | Municipal Library | | \$.,100,70010 <u>2</u> |
| 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) | 0.198 | \$1,847,094.58 | 5.06% | \$561.91 | * | ESTIMATED | \$1,900,000.00 |
| Other Special Districts (total levies) | | | 0.00% | \$0.00 | Other Special Districts (total levies) | | |
| Local School District | 1.367 | \$25,562,381.00 | 69.98% | \$3,879.46 | Local School District | ESTIMATED | \$26,500,000.00 |
| Regional School District | | | 0.00% | \$0.00 | Regional School District | | |
| County Purposes | 0.241 | \$4,504,134.45 | 12.33% | \$683.94 | County Purposes | ESTIMATED | \$6,000,000.00 |
| County Library | 0.036 | \$671,594.53 | 1.84% | \$102.17 | County Library | | |
| County Board of Health | | | 0.00% | \$0.00 | County Board of Health | | |
| County Open Space | 0.011 | \$197,448.47 | 0.54% | \$31.22 | County Open Space | | |
| Other County Levies (total) | | | 0.00% | \$0.00 | Other County Levies (total) | | |
| Total (Calendar Year 2020 Budget) | 2.054 | \$36,530,066.09 | 100.00% | \$5,829.13 | Total ESTIMATED amount to be raised by taxes | | \$38,508,933.02 |
| Total Taxable Valuation as of | October 1, 2020 | \$1 979 202 400 00 | | | Revenue Anticipated, Excluding Tax Levy | | 11,310,640.24 |
| (To be used to calculate the current year tax rate | · · · · - | \$1,878,392,400.00 | | | | 1.T. | |
| | | ¢292 704 00 | | | Budget Appropriations, before Reserve for Uncoll | lected Taxes | 14,418,341.00 |
| Current Year Average Residential Ass | essment | \$283,794.00 | | | Total Non-Municipal Tax Levy | | \$34,400,000.00 |
| | Duiou V | loon to Cuunont Voon (| Tomporison | | Amount to be Raised by Taxes - Before RUT | | \$37,507,700.76 |
| | <u> </u> | ear to Current Year C | <u>comparison</u> | | Reserve for Uncollected Taxes (RUT) Total Amount to be Raised by Taxes | | \$1,001,232.26 \$38,508,933.02 |
| | | | | | Total Alloulit to be Raised by Taxes | | \$38,308,933.02 |
| | | <u>n - Municipal Purposes</u> | | , | | | 07.400/ |
| | Prior Year | Current Year | % Change (+/-) | | % of Tax Collections used to Calculate RUT | | 97.40% |
| | 0.201 | 0.219 | 8.81% | | | | |
| | | | | | If % used exceeds the actual collection % then | | |
| | <u>Comparisor</u> | <u>1 - Municipal Purposes</u> | <u>s Tax Levy</u> | | reference the statutory exception used | | |
| | Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) | | | |
| | \$3,747,413.06 | \$4,108,933.02 | 9.65% | | Tax Collections - ACTUAL as of Prior Year | | |
| | · · · · · · | | | • | Total Tax Revenue, Collections CY 2020 | | 35,724,118.20 |
| <u> </u> | Comparison - Impact | t on Avg. Residential T | ax Payment (Mun | nicipal Purposes Onl | Total Tax Levy, CY 2020 | | 38,508,933.02 |
| | Prior Year | Current Year | % Change (+/-) | \$ Change (+/-) | % of Taxes Collected, CY 2020 | | 92.77% |
| | \$570.43 | \$620.66 | 8.81% | \$50.23 | | • | |
| | | ÷•==•••• | 0.01/0 | | Delinquent Taxes - December 31, 2020 | | \$431,345.47 |
| | | | | Sheet UFB-1 | • | - | |
| | | | | SHUU UTD-I | | | |

| 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 | Utility | Utility | Utility | Utility | Utility |
|------|--|---|--|---|--|-------------------|----------------------|--------------------------------|---------|---------|---------|---------|---------|
| 08 | Surplus | 2.23% | \$36,055.50 | \$1,615,000.00 | \$1,651,055.50 | \$1,651,055.50 | | | | | | | |
| 08 | Local Revenue | -12.81% | (\$181,249.37) | \$1,415,249.37 | \$1,234,000.00 | \$1,234,000.00 | | | | | | | |
| 09 | State Aid (without offsetting appropriation) | 0.00% | \$0.01 | \$6,323,652.99 | \$6,323,653.00 | \$6,323,653.00 | | | | | | | |
| 08 | Uniform Construction Code Fees | -13.25% | (\$32,083.00) | \$242,083.00 | \$210,000.00 | \$210,000.00 | | | | | | | |
| | 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 | 22.66% | \$208,318.08 | \$919,328.60 | \$1,127,646.68 | \$1,127,646.68 | | | | | | | |
| 08 | Other Special Items | -9.64% | (\$45,286.28) | \$469,841.52 | \$424,555.24 | \$424,555.24 | | | | | | | |
| 15 | Receipts from Delinquent Taxes | -19.69% | (\$98,369.14) | \$499,469.14 | \$401,100.00 | \$401,100.00 | | | | | | | |
| | Amount to be raised by taxation | | | | | | | | | | | | |
| 07 | Local Tax for Municipal Purposes | -8.11% | (\$362,527.22) | \$4,471,460.24 | \$4,108,933.02 | \$4,108,933.02 | | | | | | | |
| 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 | -2.98% | (\$475,141.42) | \$15,956,084.86 | \$15,480,943.44 | \$15,480,943.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

| | | | Positions | | | Total Modified | Total | General | Public&Private | Open Space | Arts and Culture | | | | | |
|------|---------------------------------|-----------|-----------|--|---|---|-----------------|-----------------|----------------|------------|------------------|---------|---------|---------|---------|---------|
| FCOA | | Full-Time | Part-Time | % Difference Current v. Prior Year | \$ Difference Current v. Prior Year | Appropriation for Service Type (Prior Year) | | Budget | Offsets | Budget | Trust Fund | Utility | Utility | Utility | Utility | Utility |
| 20 | General Government | 12.00 | 5.00 | -2.17% | (\$38,340.50) | \$1,763,350.00 | \$1,725,009.50 | \$1,701,392.00 | \$23,617.50 | | | | | | | |
| 21 | Land-Use Administration | 1.00 | 0.00 | 5.85% | \$6,250.00 | \$106,900.00 | \$113,150.00 | \$113,150.00 | | | | | | | | |
| 22 | Uniform Construction Code | 2.00 | 3.00 | 4.68% | \$10,550.00 | \$225,475.00 | \$236,025.00 | \$236,025.00 | | | | | | | | |
| 23 | Insurance | 0.00 | 0.00 | 6.47% | \$199,940.00 | \$3,089,500.00 | \$3,289,440.00 | \$3,289,440.00 | | | | | | | | |
| 25 | Public Safety | 8.00 | 36.00 | -3.17% | (\$42,578.77) | \$1,344,078.77 | \$1,301,500.00 | \$1,301,500.00 | | | | | | | | |
| 26 | Public Works | 35.00 | 0.00 | 9.17% | \$325,550.00 | \$3,549,200.00 | \$3,874,750.00 | \$3,699,750.00 | \$175,000.00 | | | | | | | |
| 27 | Health and Human Services | 0.00 | 0.00 | 17.72% | \$14,265.00 | \$80,485.00 | \$94,750.00 | \$94,750.00 | | | | | | | | |
| 28 | Parks and Recreation | 1.00 | 49.00 | 9.50% | \$136,599.85 | \$1,438,142.83 | \$1,574,742.68 | \$640,990.00 | \$933,752.68 | | | | | | | |
| 29 | Education (including Library) | 0.00 | 0.00 | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 30 | Unclassified | 0.00 | 0.00 | -61.62% | (\$38,700.00) | \$62,800.00 | \$24,100.00 | \$24,100.00 | | | | | | | | |
| 31 | Utilities and Bulk Purchases | 0.00 | 0.00 | -1.63% | (\$4,000.00) | \$246,000.00 | \$242,000.00 | \$242,000.00 | | | | | | | | |
| 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 | 5.82% | \$49,434.00 | \$848,690.00 | \$898,124.00 | \$898,124.00 | | | | | | | | |
| 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 | 4.00 | 25.65% | \$53,507.00 | \$208,613.00 | \$262,120.00 | \$262,120.00 | | | | | | | | |
| 44 | Capital | 0.00 | 0.00 | 0.00% | \$0.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 | | | | | | | | |
| 45 | Debt | 0.00 | 0.00 | -11.78% | (\$102,045.00) | \$866,045.00 | \$764,000.00 | \$764,000.00 | | | | | | | | |
| 46 | Deferred Charges | 0.00 | 0.00 | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| 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 | -3.98% | (\$41,532.72) | \$1,042,764.98 | \$1,001,232.26 | \$1,001,232.26 | | | | | | | | |
| 55 | Surplus General Budget | 0.00 | 0.00 | #DIV/0! | \$0.00 | | \$0.00 | | | | | | | | | |
| | Total | 61.00 | 97.00 | 3.54% | \$528,898.86 | \$14,952,044.58 | \$15,480,943.44 | \$14,348,573.26 | \$1,132,370.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

| | "tion | | Bets | | |
|------------------|---------------------|-----------------------|---|--------|---------------------|
| Revenues at Risk | Future V Feductions | Str. Appropriation 1. | Description The Item. Put "X" in cell to the left that corresponds to the type of imbalance. | Amount | Comment/Explanation |
| | | | None | | |
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| | | perties (October 1, 2020 Valu | | Property Tay Asses | | operties (October 1, 2020 Va | luo) |
|--|------------------------|-------------------------------|----------------|-----------------------------|--------------|------------------------------|------------|
| rioperty Tax Assessi | # of Parcels | Assessed Value | % of Total | rioperty Tax Asses | # of Parcels | Assessed Value | % of Total |
| 1 Vacant Land | 932 | \$56,079,100.00 | 2.98% | 15A Public Schools | 5 | \$24,845,200.00 | 16.65% |
| 2 Residential | 5,639 | \$1,599,200,800.00 | 84.99% | 15B Other Schools | 0 | \$24,843,200.00 | 0.00% |
| 3A/3B Farm | 121 | \$10,995,600.00 | 0.58% | 15C Public Property | 1,506 | \$94,102,500.00 | 63.04% |
| 4A Commercial | 328 | \$203,399,900.00 | 10.81% | 15D Church and Charities | 24 | \$13,214,600.00 | 8.85% |
| 4B Industrial | 520 | \$7,668,200.00 | 0.41% | 15E Cemeteries & Graveyards | 6 | \$907,600.00 | 0.61% |
| 4C Apartments | 3 | \$1,048,800.00 | 0.06% | 15F Other Exempt | 65 | \$16,193,000.00 | 10.85% |
| 5A/5B Railroad | 32 | \$3,253,700.00 | 0.17% | | 00 | \$10,175,000.00 | 10.0270 |
| 6A/6B Business Personal Property | 1 | \$0.00 | 0.00% | | | | |
| Total | 7,057 | \$1,881,646,100.00 | 100.00% | Total | 1,606 | \$149,262,900.00 | 100.00% |
| | | 60 - 6 0 | | | | | |
| Average Ratio (%), Assessed to True | | 92.72% | | | | | |
| Equalized Valuation, Taxable Properti | ies | \$2,029,385,353.75 | | Percentage of Exempt vs. | | | |
| | | | | Non-Exempt Properties | 7.93% | | |
| Total # of property tax appeals fi | led in 2020 | County Tax Board | 22.00 | | | | |
| | | State Tax Court | 11.00 | | | | |
| Number of 2020 County Tax Board de | 11 | ax Court | 23.00 | | | | |
| Number of pending property tax appea | als in State Tax Court | | 3.00 | | | | |
| Amount paid out by municipality for ta | ax appeals in 2020 | | \$19,916.94 | | | | |
| | | | | | | | |
| Prior Budget Year's Payn | nents in Lieu of Tax | (PILOT) - 5 Year Exemption | ns/Abatements | | | | |
| | # of | PILOT | | Taxes if Billed in Full | | | |
| | Parcels | Billing/Revenue | Assessed Value | 2020 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 | | | |
| | | | | | | | |

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

| | | | | | | | | US | | BUDGET SECTIO | N | | | | | | | | |
|------------------------------|--|-------------------|-------------------|---|----------------------------|--|------------------|-------------------|---|----------------------------|--|------------------|-------------------|---|--|--|---------------|----------------|--|
| Prior Budget Ye | ar's Payments in Lie | eu of Tax (PILOT) | - Long Term Tax E | exemptions | Prior Budget Year | 's Payments in Li | eu of Tax (PILO) | f) - Long Term Ta | x Exemptions | Prior Budget Yea | r's Payments in Lie | eu of Tax (PILOT |) - Long Term Tax | Exemptions | Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions | | | | |
| Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2020 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | | Assessed Value | Taxes if Billed In Full 2020 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2020 Total Tax Rate | Project Name | Type of Project (use drop-down for data entry) | PILOT Billing | Assessed Value | Taxes if Billed In Full 2020 Total Tax Rat |
| | | | | | | | | | | | | | | | | | | | |
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| Total Long Term Exemptions - | Column Total | 0.00 | 0.00 | 0.00 | Total Long Term Exemptions | - Column Total | \$0.00 | \$0.00 | \$0.00 | Total Long Term Exemptions | - Column Total | \$0.00 | \$0.00 | \$0.00 | Total Long Term Exemption | | \$0.00 | | |
| Mark "X" if Grand Total | | | | | | | | | | eet UFB-6 | | | | | Total Long Term Exempti | ons - GRAND TOTAL | \$0.00 | \$0.00 | \$0.00 Sheet UFB-6C |

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 | 184,056.28 | \$73,500.00 | \$0.00 | \$4,161.45 | \$100,562.08 | \$5,832.75 |
| Supervisory Staff (Department Heads & Managers) | 15.00 | 1.00 | 1,872,715.74 | \$1,214,889.00 | \$9,000.00 | \$182,546.93 | \$372,710.80 | \$93,569.01 |
| 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 | 30.00 | 0.00 | 2,927,899.51 | \$1,620,569.00 | \$30,000.00 | \$244,867.98 | \$907,229.00 | \$125,233.53 |
| All Other Non-Union Employees not listed above | 16.00 | 91.00 | 2,108,373.56 | \$1,555,027.00 | \$15,000.00 | \$118,049.29 | \$296,269.88 | \$124,027.39 |
| Totals | 61.00 | 97.00 | 7,093,045.09 | \$4,463,985.00 | \$54,000.00 | \$549,625.65 | \$1,676,771.76 | \$348,662.68 |

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

Yes

Note - <u>Base Pay</u> 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 | \$14,845.44 | \$163,299.84 | 10.00 | \$14,269.44 | \$142,694.40 |
| Parent & Child | 7.00 | \$25,073.16 | \$175,512.12 | 10.00 | \$24,186.84 | \$241,868.40 |
| Employee & Spouse (or Partner) | 11.00 | \$32,538.00 | \$357,918.00 | 11.00 | \$31,163.28 | \$342,796.08 |
| Family | 27.00 | \$43,970.28 | \$1,187,197.56 | 24.00 | \$42,364.56 | \$1,016,749.44 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$242,846.81) | | | (\$218,248.73) |
| Subtotal | 56.00 | | \$1,641,080.71 | 55.00 | | \$1,525,859.59 |
| Elected Officials - Health Benefits - Annual Cost | | | | | | |
| Single Coverage | | \$14,845.44 | \$0.00 | 1 | \$14,269.44 | \$14,269.44 |
| Parent & Child | | \$25,073.16 | \$0.00 | 0 | \$24,186.84 | \$0.00 |
| Employee & Spouse (or Partner) | 3 | \$32,538.00 | \$97,614.00 | 2 | \$31,163.28 | \$62,326.56 |
| Family | | \$43,970.28 | \$0.00 | 1 | \$42,364.56 | \$42,364.56 |
| Employee Cost Sharing Contribution (enter as negative -) | | | (\$3,495.60) | | | (\$4,079.28) |
| Subtotal | 3.00 | | \$94,118.40 | 4.00 | | \$114,881.28 |
| Retirees - Health Benefits - Annual Cost | | | | | | |
| Single Coverage | 8 | \$16,510.44 | \$132,083.52 | 8 | \$14,269.44 | \$114,155.52 |
| Parent & Child | 3 | \$27,944.16 | \$83,832.48 | 1 | \$24,186.84 | \$24,186.84 |
| Employee & Spouse (or Partner) | 11 | \$27,240.72 | \$299,647.92 | 12 | \$31,163.28 | \$373,959.36 |
| Family | 6 | \$49,136.16 | \$294,816.96 | 6 | \$42,364.56 | \$254,187.36 |
| Employee Cost Sharing Contribution (enter as negative -) | | | \$0.00 | | | |
| Subtotal | 28.00 | | \$810,380.88 | 27.00 | | \$766,489.08 |
| GRAND TOTAL | 87.00 | | \$2,545,579.99 | 86.00 | | \$2,407,229.95 |

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

| NO |
|----|
| NO |

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit

(check applicable items)

| | | 1 | | eck applicable | |
|---|-------------------|-----------------------------|-----------|----------------|------------|
| | Gross Days of | | Approved | | Individual |
| | Accumulated | Dollar Value of Compensated | Labor | Local | Employment |
| Organization/Individuals Eligible for Benefit | Absence | Absences | Agreement | Ordinance | Agreement |
| Engineer | 1390.25 | \$84,627.27 | | | Х |
| Chief Financial Officer | 1560.00 | \$70,692.00 | | X | |
| Tax Collector | 613.00 | \$25,685.71 | | X | |
| Construction Official | 424.75 | \$19,487.16 | | X | |
| Municipal Clerk | 400.50 | \$18,921.86 | | X | |
| Zoning Officer | 454.50 | \$16,216.16 | | X | |
| Township Administrator | 380.75 | \$14,644.23 | | X | |
| Superintendent of Public Works | 308.00 | \$13,707.69 | | X | |
| Municipal Court Administrator | 317.25 | \$11,678.98 | | X | |
| Tax Assessor | 224.25 | \$10,288.39 | | X | |
| Supervising Equipment Operator | 277.75 | \$8,946.75 | | Х | |
| Maintenance Supervisor, Grounds | 228.25 | \$7,958.35 | | Х | |
| Deputy EMS Chief | 228.00 | \$7,563.46 | | Х | |
| Assistant Supervisor Public Works | 168.00 | \$6,219.23 | | Х | |
| | | | | | |
| AFSCME District Council 71 | 7019.50 | \$183,060.80 | Х | | |
| | | | | | |
| Non-Union Employees | 4239.75 | \$111,972.35 | | Х | |
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| | 40004 50 | <u>*044.070.00</u> | | | |
| Totals | 18234.50 | \$611,670.39 | | | |
| Total Funds Reserved | an of and of 2020 | | | | |
| | ropriated in 2021 | | | | |
| | | | | | |

UFB-9 Accumulated Absence Liability

| | Gross | | Net | | Current Year | 2022 | 2023 | All Additional Future |
|-----------------------------------|-----------------|--------------------|-----------------|-------------------------------------|----------------|------------------|--------------|-----------------------|
| | Debt | Deductions | Debt | | Budget | Budget | Budget | Years' Budgets |
| | | | | | | | | |
| Local School Debt | | | \$0.00 | Utility Fund - Principal | | | | |
| Regional School Debt | | | \$0.00 | Utility Fund - Interest | | | | |
| | | | | Bond Anticipation Notes - Principal | | | | |
| Utility Fund Debt | | | | Bond Anticipation Notes - Interest | | | | |
| Arts and Culture | | | \$0.00 | Bonds - Principal | \$560,000.00 | \$640,000.00 | \$720,000.00 | \$5,560,000.00 |
| 0 | | | \$0.00 | Bonds - Interest | \$204,000.00 | \$187,200.00 | \$168,000.00 | \$497,200.00 |
| 0 | | | \$0.00 | Loans & Other Debt - Principal | | | | |
| 0 | | | \$0.00 | Loans & Other Debt - Interest | | | | |
| 0 | | | \$0.00 | _ | | | | |
| 0 | | | \$0.00 | Total | \$764,000.00 | \$827,200.00 | \$888,000.00 | \$6,057,200.00 |
| Municipal Purposes | | | | | | | | |
| Debt Authorized | | | \$0.00 | Total Principal | \$560,000.00 | \$640,000.00 | \$720,000.00 | \$5,560,000.00 |
| Notes Outstanding | | | \$0.00 | Total Interest | \$204,000.00 | \$187,200.00 | \$168,000.00 | \$497,200.00 |
| Bonds Outstanding | \$11,740,000.00 | \$126,449.30 | \$11,613,550.70 | % of Total Current Year Budget | 4.94% | | | |
| Loans and Other Debt | | | \$0.00 | | | - | | |
| · · · · · | | | Description | Debt Not Listed Above | | | | |
| Total (Current Year) | \$11,740,000.00 | \$126,449.30 | \$11,613,550.70 | Total Guarantees - Governmental | | | | |
| | | | | Total Guarantees - Other | | | | |
| | | | | Total Capital/Equipment Leases | | | | |
| Population (2010 census) | 12,373 | | | Total Other | | | | |
| | | | | | | | | |
| Per Capita Gross Debt | \$948.84 | | | Bond Rating | Moody's | Standard & Poors | Fitch | |
| Per Capita Net Debt | \$938.62 | | | Rating | | AA | | |
| | | | | Year of Last Rating | | 2019 | | |
| 3 Yr. Average Property Valuation | | \$1,975,991,258.00 | | | | • | | |
| | = | | | Mark "X" if Municipality has | no bond rating | | | |
| Net Debt as % of 3 Year Avg Prope | erty Valuation | 0.59% | | L L V | 8 | | | |
| | = | | | Sheet UFB-10 | | | | |

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

Providing or Providing Services To/Receiving Amount to be Receiving Type of Shared Service Provided Begin Date End Date Notes (Enter more specifics if needed) Services From Received/Paid Services? Providing City of Corbin City EMS Services 7/1/2017 6/30/2022 \$3,300.00 EMS Billing & Collection **Providing** City of Corbin City Services 7/1/2017 3.9% of Billing 6/30/2022 Providing City of Corbin City Municipal Court Services 5/6/2019 5/5/2022 \$5,000.00 \$124,479.70 **Providing** Township of Dennis Municipal Court Services 12/1/2014 11/30/2024 Upper Township Fire Districts #1 **Providing** #2, #3 & #4 Website Services 1/1/2019 12/31/2021 \$0.00 Upper Township Board of Maintenance, Repairs and Use of **Providing** Education Facilities 9/1/2019 8/31/2025 \$0.00 Purchase of Gasoline/Diesel Fuel **Providing** Upper Township Fire District #2 2/12/2018 Cost of Fuel 2/11/2023 Receiving City of Ocean City Central Dispatch Services 1/1/2019 12/31/2023 \$250,896.00 Receiving City of Ocean City EMS & Fire Services 1/1/2017 12/31/2021 \$24,800.00 Receiving County of Cape May Maintenance of Senior Center 2/10/2019 2/9/2024 \$0.00 Animal Sheltering Services Receiving County of Cape May 2/8/2021 2/7/2022 \$55,652.00 Participation in the EMS Rescue Receiving County of Cape May Task Force 1/26/2021 \$0.00 1/25/2026 Cape May County Municipal Solid Waste Disposal & **Receiving** Utlities Authority Recycling Services 1/1/2021 12/31/2021 Cost of Tipping Fees EMT Servces at County COVID-19 Vaccination Sites **Providing** County of Cape May 5/11/2021 5/10/2022 \$0.00 **Receiving** City of Corbin City Conflict Zoning Officer Services 1/25/2021 1/24/2023 Cost of Services Review and Submission of Cape May County Municipal Annual Recycling Tonnage **Receiving** Utlities Authority Reports 3/30/2021 3/29/3022 \$0.00

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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 |
|--|--|---------------------------------|--|------------|----------|-------------------------------|
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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

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