



MUNICIPALITY: 0511 Upper Township - County of Cape May ▼ Adopted ▼

Filename: 0511 fba 2022.xlsm

Municipality:	Upper Township	State:	NJ	Zip:	08250
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.219	\$4,108,933.02	10.78%	\$624.50
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.099	\$1,878,258.40	4.93%	\$282.31
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.410	\$26,480,372.00	69.48%	\$4,020.78
Regional School District			0.00%	\$0.00
County Purposes	0.254	\$4,753,899.10	12.47%	\$724.31
County Library	0.370	\$688,989.04	1.81%	\$1,055.10
County Board of Health			0.00%	\$0.00
County Open Space	0.110	\$202,600.11	0.53%	\$313.68
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2021 Budget) 2.462 \$38,113,051.67 100.00% \$7,020.69				
Total Taxable Valuation as of October 1, 2021 \$1,892,524,400.00 (To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment \$285,162.00				
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	Current Year	% Change (+/-)		
0.219	0.252	14.98%		
Comparison - Municipal Purposes Tax Levy				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$4,108,933.02	\$4,764,871.78	15.96%	\$655,938.76	
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$624.50	\$718.04	14.98%	\$93.53	

Current Year 2022 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$4,764,871.78
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$2,000,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$28,000,000.00
Regional School District		
County Purposes	ESTIMATED	\$6,000,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$40,764,871.78
Revenue Anticipated, Excluding Tax Levy		10,176,636.50
Budget Appropriations, before Reserve for Uncollected Taxes		39,704,985.11
Total Non-Municipal Tax Levy		\$36,000,000.00
Amount to be Raised by Taxes - Before RUT		\$65,528,348.61
Reserve for Uncollected Taxes (RUT)		\$1,749,216.70
Total Amount to be Raised by Taxes		\$67,277,565.31
% of Tax Collections used to Calculate RUT		97.40%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2021		36,986,891.78
Total Tax Levy, CY 2021		38,113,051.67
% of Taxes Collected, CY 2021		97.05%
Delinquent Taxes - December 31, 2021		\$471,538.13

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	Utility	Utility	Utility	Utility	Utility
08	Surplus	-0.06%	(\$1,055.50)	\$1,651,055.50	\$1,650,000.00	\$1,650,000.00							
08	Local Revenue	-18.53%	(\$274,900.55)	\$1,483,900.55	\$1,209,000.00	\$1,209,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$6,395,019.00	\$6,395,019.00	\$6,395,019.00							
08	Uniform Construction Code Fees	-23.56%	(\$68,419.00)	\$290,419.00	\$222,000.00	\$222,000.00							
	<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	-41.13%	(\$463,752.68)	\$1,127,646.68	\$663,894.00	\$663,894.00							
08	Other Special Items	-74.34%	(\$339,044.61)	\$456,044.61	\$117,000.00	\$117,000.00							
15	Receipts from Delinquent Taxes	-6.97%	(\$30,309.16)	\$435,032.66	\$404,723.50	\$404,723.50							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.35%	(\$65,373.36)	\$4,830,245.14	\$4,764,871.78	\$4,764,871.78							
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	-7.46%	(\$1,242,854.86)	\$16,669,363.14	\$15,426,508.28	\$15,426,508.28	\$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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20 General Government	13.00	5.00	18.16%	\$314,085.52	\$1,729,086.98	\$2,043,172.50	\$1,934,555.00	\$108,617.50							
21 Land-Use Administration	1.00	1.00	-2.20%	(\$2,486.09)	\$112,886.09	\$110,400.00	\$110,400.00								
22 Uniform Construction Code	2.00	3.00	20.28%	\$47,191.15	\$232,718.85	\$279,910.00	\$279,910.00								
23 Insurance	0.00	0.00	-11.33%	(\$342,390.54)	\$3,021,290.54	\$2,678,900.00	\$2,678,900.00								
25 Public Safety	9.00	30.00	5.92%	\$79,255.95	\$1,339,129.05	\$1,418,385.00	\$1,418,385.00								
26 Public Works	36.00	2.00	-0.66%	(\$29,039.86)	\$4,376,939.86	\$4,347,900.00	\$3,787,900.00	\$560,000.00							
27 Health and Human Services	0.00	0.00	-0.51%	(\$477.25)	\$93,077.25	\$92,600.00	\$92,600.00								
28 Parks and Recreation	1.00	51.00	2.98%	\$16,947.25	\$568,992.75	\$585,940.00	\$585,940.00								
29 Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified	0.00	0.00	-71.93%	(\$68,150.41)	\$94,750.41	\$26,600.00	\$26,600.00								
31 Utilities and Bulk Purchases	0.00	0.00	5.62%	\$14,359.82	\$255,640.18	\$270,000.00	\$270,000.00								
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	10.07%	\$88,525.11	\$879,357.89	\$967,883.00	\$967,883.00								
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	21.42%	\$44,012.57	\$205,507.43	\$249,520.00	\$249,520.00								
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	59.09%	\$451,411.11	\$764,000.00	\$1,215,411.11	\$1,215,411.11								
46 Deferred Charges	0.00	0.00	#DIV/0!	\$0.00		\$0.00	\$0.00								
48 Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00	\$0.00								
50 Reserve for Uncollected Taxes	0.00	0.00	5.86%	\$58,654.41	\$1,001,232.26	\$1,059,886.67	\$1,059,886.67								
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total	64.00	95.00	4.55%	\$671,898.74	\$14,754,609.54	\$15,426,508.28	\$14,757,890.78	\$668,617.50	\$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, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	899	\$52,953,600.00	2.79%
2 Residential	5,655	\$1,615,151,600.00	85.20%
3A/3B Farm	125	\$11,736,800.00	0.62%
4A Commercial	327	\$203,965,400.00	10.76%
4B Industrial	1	\$7,668,200.00	0.40%
4C Apartments	3	\$1,048,800.00	0.06%
5A/5B Railroad	32	\$3,253,700.00	0.17%
6A/6B Business Personal Property	1	\$0.00	0.00%
Total	7,043	\$1,895,778,100.00	100.00%
Average Ratio (%), Assessed to True Value 86.10%			
Equalized Valuation, Taxable Properties \$2,201,832,868.76			
Total # of property tax appeals filed in 2021		County Tax Board	6.00
		State Tax Court	14.00
Number of 2021 County Tax Board decisions appealed to Tax Court			0.00
Number of pending property tax appeals in State Tax Court			4.00
Amount paid out by municipality for tax appeals in 2021			\$875.50

Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$24,845,200.00	16.49%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	1,411	\$94,423,800.00	62.65%
15D Church and Charities	24	\$13,214,600.00	8.77%
15E Cemeteries & Graveyards	6	\$907,600.00	0.60%
15F Other Exempt	88	\$17,320,400.00	11.49%
Total 1,534 \$150,711,600.00 100.00%			
Percentage of Exempt vs. Non-Exempt Properties 7.95%			

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 2021 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 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	0.00	5.00	81,537.75	\$73,500.00	\$0.00	\$2,205.00	\$0.00	\$5,832.75
Supervisory Staff (Department Heads & Managers)	14.00	1.00	1,592,598.29	\$1,108,453.00	\$6,000.00	\$175,649.60	\$217,153.04	\$85,342.65
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	28.00	0.00	2,522,412.87	\$1,541,973.00	\$30,000.00	\$246,407.29	\$584,895.65	\$119,136.93
All Other Non-Union Employees not listed above	18.00	74.00	2,310,424.79	\$1,750,483.00	\$15,000.00	\$153,740.10	\$250,360.24	\$140,841.45
Totals	60.00	80.00	6,506,973.70	\$4,474,409.00	\$51,000.00	\$578,001.99	\$1,052,408.93	\$351,153.78

Is the Local Government required to comply with N.J.S.A. 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	13.00	\$11,969.28	\$155,600.64	11.00	\$14,366.52	\$158,031.72
Parent & Child	5.00	\$21,425.04	\$107,125.20	7.00	\$24,625.74	\$172,380.18
Employee & Spouse (or Partner)	10.00	\$23,938.56	\$239,385.60	11.00	\$30,840.93	\$339,250.23
Family	26.00	\$33,394.32	\$868,252.32	27.00	\$42,122.19	\$1,137,299.13
Employee Cost Sharing Contribution (enter as negative -)			(\$216,887.32)			(\$235,739.57)
Subtotal	54.00		\$1,153,476.44	56.00		\$1,571,221.69
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	3	\$24,968.97	\$74,906.91
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			(\$2,621.70)
Subtotal	0.00		\$0.00	3.00		\$72,285.21
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$7,242.12	\$57,936.96	8	\$10,877.49	\$87,019.92
Parent & Child	4	\$21,217.80	\$84,871.20	3	\$24,980.01	\$74,940.03
Employee & Spouse (or Partner)	9	\$15,032.76	\$135,294.84	11	\$24,437.31	\$268,810.41
Family	5	\$37,586.16	\$187,930.80	6	\$40,483.59	\$242,901.54
Employee Cost Sharing Contribution (enter as negative -)			(\$2,712.60)			\$0.00
Subtotal	26.00		\$463,321.20	28.00		\$673,671.90
GRAND TOTAL	80.00		\$1,616,797.64	87.00		\$2,317,178.80

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
YES

Is prescription drug coverage provided by the SHBP (Yes or 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
Engineer	1434.75	\$88,912.72			X
Chief Financial Officer	1658.50	\$77,433.72		X	
Tax Collector	844.75	\$36,510.37		X	
Construction Official	528.50	\$24,973.08		X	
Municipal Clerk	473.50	\$23,021.21		X	
Superintendent of Public Works	412.25	\$19,140.18		X	
Township Administrator	472.25	\$18,812.16		X	
Assistant Supervisor of Public Works	393.50	\$14,945.43		X	
Municipal Court Administrator	361.50	\$13,804.53		X	
Tax Assessor	253.25	\$11,966.76		X	
Maintenance Supervisor, Grounds	326.25	\$11,689.00		X	
Supervising Equipment Operator	275.75	\$9,147.48		X	
Deputy EMS Chief	182.75	\$6,238.10		X	
Supervising Mechanic	51.75	\$1,716.71		X	
AFSCME District Council 71	7902.50	\$207,080.25	X		
Non-Union Employees	4479.00	\$121,183.65		X	
Totals	20050.75	\$686,575.35			
Total Funds Reserved as of end of 2021		\$349,692.21			
Total Funds Appropriated in 2022		\$100.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year Budget				2023 Budget		2024 Budget		All Additional Future Years' Budgets	
Deductions													
Net Debt													
Local School Debt			\$0.00	Utility Fund - Principal									
Regional School Debt			\$0.00	Utility Fund - Interest									
				Bond Anticipation Notes - Principal	\$350,000.00								
				Bond Anticipation Notes - Interest	\$38,211.11								
				Bonds - Principal	\$640,000.00	\$720,000.00	\$800,000.00	\$4,760,000.00					
				Bonds - Interest	\$204,000.00	\$187,200.00	\$146,400.00	\$350,800.00					
				Loans & Other Debt - Principal									
				Loans & Other Debt - Interest									
				Total	\$1,232,211.11	\$907,200.00	\$946,400.00	\$5,110,800.00					
				Total Principal	\$990,000.00	\$720,000.00	\$800,000.00	\$4,760,000.00					
				Total Interest	\$242,211.11	\$187,200.00	\$146,400.00	\$350,800.00					
				% of Total Current Year Budget	7.99%								
				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			2019						
				Mark "X" if Municipality has no bond rating									

[illegible]

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)
