



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

Website: www.uppertownship.com

Mailing Address:	P.O. Box 205
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Tuckahoe

Mayor

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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.252	\$4,764,871.78	11.97%	\$723.80	Municipal Purpose Tax	ACTUAL	\$5,316,177.86
Municipal Library			0.00%	\$0.00	Municipal Library		
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)	0.100	\$1,911,561.60	4.80%	\$287.22	Fire Districts (total levies)	ESTIMATED	\$2,000,000.00
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.428	\$27,009,979.00	67.85%	\$4,101.53	Local School District	ESTIMATED	\$28,500,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.273	\$5,153,381.51	12.95%	\$784.12	County Purposes	ESTIMATED	\$6,400,000.00
County Library	0.040	\$747,639.06	1.88%	\$114.89	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.012	\$219,851.70	0.55%	\$34.47	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2022	\$1,899,628,000.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment			\$287,222.00		Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		
					Total Tax Levy, CY 2022		
					% of Taxes Collected, CY 2022		
					Delinquent Taxes - December 31, 2022		
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	6.36%	\$105,000.00	\$1,650,000.00	\$1,755,000.00	\$1,755,000.00							
08	Local Revenue	-9.14%	(\$125,012.29)	\$1,367,512.29	\$1,242,500.00	\$1,242,500.00							
09	State Aid (without offsetting appropriation)	5.11%	\$322,971.76	\$6,323,653.00	\$6,646,624.76	\$6,646,624.76							
08	Uniform Construction Code Fees	-20.84%	(\$59,216.80)	\$284,216.80	\$225,000.00	\$225,000.00							
	<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	-94.60%	(\$1,021,602.78)	\$1,079,896.78	\$58,294.00	\$58,294.00							
08	Other Special Items	-14.73%	(\$21,592.48)	\$146,592.48	\$125,000.00	\$125,000.00							
15	Receipts from Delinquent Taxes	-11.57%	(\$56,201.67)	\$485,925.17	\$429,723.50	\$429,723.50							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.27%	(\$237,168.51)	\$5,553,346.37	\$5,316,177.86	\$5,316,177.86							
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	-6.47%	(\$1,092,822.77)	\$16,891,142.89	\$15,798,320.12	\$15,798,320.12	\$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	11.00	5.00	-3.81%	(\$73,802.26)	\$1,939,306.76	\$1,865,504.50	\$1,841,887.00	\$23,617.50							
21 Land-Use Administration	1.00	0.00	-23.60%	(\$26,050.00)	\$110,400.00	\$84,350.00	\$84,350.00								
22 Uniform Construction Code	2.00	3.00	12.87%	\$30,365.00	\$235,910.00	\$266,275.00	\$266,275.00								
23 Insurance	0.00	0.00	10.07%	\$271,355.00	\$2,693,900.00	\$2,965,255.00	\$2,965,255.00								
25 Public Safety	11.00	21.00	11.13%	\$159,177.00	\$1,430,585.00	\$1,589,762.00	\$1,550,362.00	\$39,400.00							
26 Public Works	37.00	0.00	-17.15%	(\$832,168.52)	\$4,852,468.52	\$4,020,300.00	\$4,020,300.00								
27 Health and Human Services	0.00	0.00	3.10%	\$2,900.00	\$93,600.00	\$96,500.00	\$96,500.00								
28 Parks and Recreation	1.00	64.00	8.09%	\$49,290.00	\$608,940.00	\$658,230.00	\$658,230.00								
29 Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30 Unclassified	0.00	0.00	5.64%	\$1,500.00	\$26,600.00	\$28,100.00	\$28,100.00								
31 Utilities and Bulk Purchases	0.00	0.00	-5.26%	(\$15,000.00)	\$285,000.00	\$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	4.36%	\$42,293.00	\$970,983.00	\$1,013,276.00	\$1,013,276.00								
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	2.00	12.23%	\$29,295.00	\$239,520.00	\$268,815.00	\$268,815.00								
44 Capital	0.00	0.00	75.00%	\$60,000.00	\$80,000.00	\$140,000.00	\$140,000.00								
45 Debt	0.00	0.00	18.01%	\$218,920.89	\$1,215,411.11	\$1,434,332.00	\$1,434,332.00								
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	3.56%	\$37,733.95	\$1,059,886.67	\$1,097,620.62	\$1,097,620.62								
55 Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total	65.00	95.00	-0.28%	(\$44,190.94)	\$15,842,511.06	\$15,798,320.12	\$15,735,302.62	\$63,017.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES

<div>Revenues at Risk</div> <div>Non-recurring appropriation reductions</div> <div>Future Year Appropriation Increases</div> <div>Structural Imbalance Offsets</div>				Line Item. <div>Put "X" in cell to the left that corresponds to the type of imbalance.</div>	Amount	Comment/Explanation
				None		

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	880	\$51,455,700.00	2.70%	15A Public Schools	5	\$24,845,000.00	16.38%
2 Residential	5,667	\$1,627,688,700.00	85.54%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	127	\$12,149,600.00	0.64%	15C Public Property	1,246	\$94,849,600.00	62.53%
4A Commercial	327	\$203,596,200.00	10.70%	15D Church and Charities	23	\$12,942,100.00	8.53%
4B Industrial	1	\$3,689,000.00	0.19%	15E Cemeteries & Graveyards	6	\$907,600.00	0.60%
4C Apartments	3	\$1,048,800.00	0.06%	15F Other Exempt	101	\$18,130,800.00	11.95%
5A/5B Railroad	32	\$3,253,700.00	0.17%				
6A/6B Business Personal Property	0	\$0.00	0.00%				
Total	7,037	\$1,902,881,700.00	100.00%	Total	1,381	\$151,675,100.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
73.67%				7.97%			
Equalized Valuation, Taxable Properties							
\$2,582,980,453.37							
Total # of property tax appeals filed in 2022							
County Tax Board							
9.00							
State Tax Court							
6.00							
Number of 2022 County Tax Board decisions appealed to Tax Court							
1.00							
Number of pending property tax appeals in State Tax Court							
27.00							
Amount paid out by municipality for tax appeals in 2022							
\$46,564.80							

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 2022 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

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 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

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 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

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 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

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 2022 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$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	0.00	5.00	75,705.00	\$73,500.00	\$0.00	\$2,205.00	\$0.00	
Supervisory Staff (Department Heads & Managers)	16.00	1.00	2,083,411.63	\$1,482,921.00	\$24,600.00	\$201,820.70	\$272,391.54	\$101,678.39
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	31.00	0.00	2,922,741.06	\$1,789,508.00	\$94,000.00	\$285,087.50	\$625,504.95	\$128,640.61
All Other Non-Union Employees not listed above	18.00	89.00	2,154,198.63	\$1,814,458.00	\$15,000.00	\$131,522.17	\$128,077.76	\$65,140.70
Totals	65.00	95.00	7,236,056.32	\$5,160,387.00	\$133,600.00	\$620,635.37	\$1,025,974.25	\$295,459.70

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	11.00	\$13,548.00	\$149,028.00	13.00	\$11,969.28	\$155,600.64
Parent & Child	7.00	\$24,250.92	\$169,756.44	5.00	\$21,425.04	\$107,125.20
Employee & Spouse (or Partner)	10.00	\$27,096.00	\$270,960.00	10.00	\$23,938.56	\$239,385.60
Family	25.00	\$37,798.92	\$944,973.00	26.00	\$33,394.32	\$868,252.32
Employee Cost Sharing Contribution (enter as negative -)			(\$285,597.12)			(\$216,887.32)
Subtotal	53.00		\$1,249,120.32	54.00		\$1,153,476.44
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	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$10,872.24	\$86,977.92	8	\$7,242.12	\$57,936.96
Parent & Child	5	\$23,984.88	\$119,924.40	4	\$21,217.80	\$84,871.20
Employee & Spouse (or Partner)	10	\$23,800.68	\$238,006.80	9	\$15,032.76	\$135,294.84
Family	4	\$42,487.68	\$169,950.72	5	\$37,586.16	\$187,930.80
Employee Cost Sharing Contribution (enter as negative -)			(\$3,951.84)			(\$2,712.60)
Subtotal	27.00		\$610,908.00	26.00		\$463,321.20
GRAND TOTAL	80.00		\$1,860,028.32	80.00		\$1,616,797.64

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

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

YES

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	1503.25	\$98,113.49			X
Chief Financial Officer	1762.75	\$94,407.85		X	
Tax Collector	956.75	\$51,523.09		X	
Construction Official	614.00	\$29,856.59		X	
Assistant Supervisor of Public Works	538.50	\$22,031.90		X	
Superintendent of Public Works	440.25	\$21,770.60		X	
Municipal Clerk	394.50	\$16,148.49		X	
Municipal Court Administrator	368.25	\$14,871.63		X	
Maintenance Supervisor, Grounds	386.00	\$14,200.90		X	
Supervising Equipment Operator	295.00	\$10,853.02		X	
Tax Assessor	198.00	\$9,628.02		X	
Supervising EMT	252.50	\$8,337.11		X	
Supervising Sanitation	179.00	\$5,937.98		X	
Township Administrator	112.00	\$4,615.38		X	
Supervising Mechanic	102.25	\$3,761.77		X	
EMS Chief	51.00	\$2,010.58		X	
AFSCME District Council 71	8996.25	\$257,837.07	X		
Non-Union Employees	4303.75	\$122,283.89		X	
Totals	21454.00	\$788,189.36			
Total Funds Reserved as of end of 2022		\$325,785.63			
Total Funds Appropriated in 2023		\$100.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year				2024		2025		All Additional Future	
Deductions				Budget				Budget		Budget		Years' Budgets	
Net Debt													
Local School Debt			\$0.00	Utility Fund - Principal									
Regional School Debt			\$0.00	Utility Fund - Interest									
				Bond Anticipation Notes - Principal	\$450,000.00								
				Bond Anticipation Notes - Interest	\$96,332.00								
				Bonds - Principal	\$720,000.00	\$800,000.00	\$840,000.00	\$3,920,000.00					
				Bonds - Interest	\$168,000.00	\$146,400.00	\$122,400.00	\$228,400.00					
				Loans & Other Debt - Principal									
				Loans & Other Debt - Interest									
				Total	\$1,434,332.00	\$946,400.00	\$962,400.00	\$4,148,400.00					
				Total Principal	\$1,170,000.00	\$800,000.00	\$840,000.00	\$3,920,000.00					
				Total Interest	\$264,332.00	\$146,400.00	\$122,400.00	\$228,400.00					
				% of Total Current Year Budget	9.08%								
								</					

[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)
