## State of New Jersey Local Government Services

Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 0511 Upper Township - County of Cape May

Municode: 0511

Filename: 0511 fbi 2024 ylsm

Municode: 0511 Filename: 0511\_fbi\_2024.xlsm

Website: www.uppertownship.com

Phone Number: 609-628-2011

Mailing Address: P.O. Box 205

Tuckahoe

Municipality: Upper Township State: NL Zin: 08250

		Municipa	ality: Upper Township	State: NJ   Zip:   08250
	Mayor			
First Name	Middle Name	Last Name	Term Expires	Business Email
Jay		Newman	12/31/2024	jnewman@uppertownship.com
	Chief Adminis	strative Officer		
Gary	S	DeMarzo		gdemarzo@uppertownship.com
	Chief Financia	al Officer		
Barbara	А	Ludy		bludy@uppertownship.com
	Municipal Cle	rk		
Joanne	R	Herron		jherron@uppertownship.com
	Registered M	unicipal Accountant		
Leon		Costello		lcostello@ford-scott.com
	Governing Bo	dy Members	<del></del>	
First Name	Middle Name	Last Name	Term Expires	Business Email
Kimberly	R	Hayes	12/31/2024	khayes@uppertownship.com
Mark	E	Pancoast	12/31/2025	mpancoast@uppertownship.com
Victor	W	Nappen, II	12/31/2025	vnappen@uppertownship.com
Curtis	Т	Corson, Jr.	12/31/2026	ccorson@uppertownship.com

Government Type:	Township Committee	•	2
Election Type:	Non-Partisan (November)	•	4

## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	IUNOS	11ctual Estimated	Tux Levy
Municipal Purpose Tax	0.280			\$808.68	Municipal Purpose Tax	ACTUAL	\$5,618,158.06
Municipal Library	0.200	ψ3,310,177.00	0.00%	\$0.00	Municipal Library	ACTUAL	\$5,010,150.00
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)	0.105	\$2,022,593.40		\$303.25	Fire Districts (total levies)	ESTIMATED	\$2,100,000.0
Other Special Districts (total levies)		<del>+-,,</del>	0.00%	\$0.00	Other Special Districts (total levies)		<del>+-</del> ,,
Local School District	1.451	\$27,550,179.00	66.57%	\$4,190.69	Local School District	ESTIMATED	\$28,200,000.0
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.283	\$5,365,164.79	12.96%	\$817.34	County Purposes	ESTIMATED	\$7,300,000.0
County Library	0.047	\$876,197.10	2.12%	\$135.74	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space			0.00%	\$0.00	County Open Space		
Other County Levies (total)	0.014	\$257,658.23	0.62%	\$40.43	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	2.180	\$41,387,970.38	100.00%	\$6,296.15	Total ESTIMATED amount to be raised by taxed	es	\$43,218,158.06
Total Taxable Valuation as of	October 1, 2023	\$1,909,184,100.00			Revenue Anticipated, Excluding Tax Levy		11,617,731.55
(To be used to calculate the current year tax rate	,	. , , ,			Budget Appropriations, before Reserve for Unc	ollected Taxes	16,164,694.00
Current Year Average Residential Asso		\$288,814.00			Total Non-Municipal Tax Levy	onceied Tuxes	\$37,600,000.00
Current Tour Tiverage Residential Tiss.		ψ200,01 H00			Amount to be Raised by Taxes - Before RUT		\$42,146,962.45
	Prior V	Year to Current Year	Comparison		Reserve for Uncollected Taxes (RUT)		\$1,125,072.92
		real to Current real	Comparison		Total Amount to be Raised by Taxes		\$43,272,035.37
	Compariso	on - Municipal Purpose	os Tay Data		Total Filliount to be realised by Tuxes		Ψ13,272,033.37
	Prior Year	Current Year	% Change (+/-)	7	% of Tax Collections used to Calculate RUT		97.409
	0.280	0.143	-48.93%	-	70 of Tax Concetions used to Calculate ROT	=	71.40
	0.200	0.143	-40.2370	_	If % used exceeds the actual collection % then		
	Compariso	n - Municipal Purpose	os Toy Lovy		reference the statutory exception used		
				d at (1/)	reference the statutory exception used		
	Prior Year			\$ Change (+/-)	To G No. 1 A CONTACT AND 1 AV		
	\$5,316,177.86	\$5,618,158.06	5.68%	\$301,980.20		:	40.500.404.0
,	Campaniaan I	ot on Ava Dasido4-al/	Tor Dormant (M	isinal Duumagas O-l	Total Tax Revenue, Collections CY 2023		40,520,494.8
<del>-</del>		Impact on Avg. Residential Tax Payment (Municipal Purpo			Total Tax Levy, CY 2023 % of Taxes Collected, CY 2023		41,419,893.1
				\$ Change (+/-)	70 of Taxes Collected, CY 2023	=	97.839
		0.412.00	10 020/	(0.205.60)			
	\$808.68	\$413.00	-48.93%	(\$395.68)	Delinquent Taxes - December 31, 2023		\$451,828.57

#### 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	22.79%	\$400,000.00	\$1,755,000.00	\$2,155,000.00	\$2,155,000.00							
08	Local Revenue	-17.45%	(\$324,510.21)	\$1,859,510.21	\$1,535,000.00	\$1,535,000.00							
09	State Aid (without offsetting appropriation)	3.71%	\$249,447.60	\$6,720,011.48	\$6,969,459.08	\$6,969,459.08							
08	Uniform Construction Code Fees	-17.72%	(\$48,458.20)	\$273,458.20	\$225,000.00	\$225,000.00							
	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	-26.24%	(\$153,514.32)	\$585,039.49	\$431,525.17	\$431,525.17							
08	Other Special Items	94.51%	\$140,911.59	\$149,093.71	\$290,005.30	\$290,005.30							
15	Receipts from Delinquent Taxes	-11.80%	(\$50,477.68)	\$427,677.68	\$377,200.00	\$377,200.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-10.01%	(\$624,681.09)	\$6,242,839.15	\$5,618,158.06	\$5,618,158.06							
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	-2.28%	(\$411,282.31)	\$18,012,629.92	\$17,601,347.61	\$17,601,347.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

RIENDET BUDGET SEC			IATIONS SUI	WIWIART (ALL	OI EKATING I	UNDS)				v v					
			/	\$ Difference Current v. Prior Year	for Service Type	Service Type	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
					(Frior rear)	(Current rear)									
General Government	9.00	6.00	-0.71%	(\$13,287.00)	\$1,858,587.00	\$1,845,300.00	\$1,845,300.00								
Land-Use Administration	1.00			\$22,067.50	\$86,350.00	\$108,417.50	\$84,800.00	\$23,617.50							
Uniform Construction Code			8.11%	\$21,575.00		\$287,450.00	\$287,450.00								
Insurance	0.00		2.16%	\$64,045.00	\$2,965,255.00	\$3,029,300.00	\$3,029,300.00								
Public Safety	10.00	25.00	4.06%	\$61,618.00	\$1,517,062.00	\$1,578,680.00	\$1,568,680.00	\$10,000.00							
Public Works	38.00	0.00	0.05%	\$2,285.68	\$4,539,945.49	\$4,542,231.17	\$4,139,600.00	\$402,631.17							
Health and Human Services	0.00	0.00	-11.49%	(\$13,807.50)	\$120,117.50	\$106,310.00	\$106,310.00								
Parks and Recreation	1.00	64.00	3.65%	\$24,895.00	\$682,330.00	\$707,225.00	\$707,225.00								
Education (including Library)	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Unclassified	0.00	0.00	32.74%	\$9,200.00	\$28,100.00	\$37,300.00	\$37,300.00								
Utilities and Bulk Purchases	0.00	0.00	-10.32%	(\$32,000.00)	\$310,000.00	\$278,000.00	\$278,000.00								
Landfill / Solid Waste Disposal	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Contingency	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Statutory Expenditures	0.00	0.00	5.78%	\$59,319.00	\$1,025,676.00	\$1,084,995.00	\$1,084,995.00								
Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Court and Public Defender	2.00	2.00	9.30%	\$23,598.00	\$253,815.00	\$277,413.00	\$277,413.00								
Capital	0.00		186.95%	\$261,732.83	\$140,000.00	\$401,732.83	\$401,732.83								
Debt	0.00	0.00	20.16%	\$289,214.00	\$1,434,332.00	\$1,723,546.00	\$1,723,546.00								
Deferred Charges	0.00	0.00	#DIV/0!	\$469,775.00	\$0.00	\$469,775.00	\$469,775.00								
Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Reserve for Uncollected Taxes	0.00	0.00	2.37%	\$26,051.49	\$1,097,620.62	\$1,123,672.11	\$1,123,672.11								
Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	63.00	101.00	7.82%	\$1,276,282.00	\$16,325,065.61	\$17,601,347.61	\$17,165,098.94	\$436,248.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Government Land-Use Administration Uniform Code Insurance Public Safety Public Works Health and Human Services Parks and Recreation Education (including Library) Unclassified Utilities and Bulk Purchases Landfill / Solid Waste Disposal Contingency Statutory Expenditures Judgements Shared Services Court and Public Defender Capital Debt Deferred Charges Debt - Type 1 School District Reserve for Uncollected Taxes Surplus General Budget	Budgeted Full-Time	Budgeted Positions Full-Time   Part-Time   Part-Time	Budgeted Positions Full-Time   Part-Time   Current v. Prior Year	Budgeted   Positions   Full-Time   Part-Time   Part-Time   Current v.   Prior Year   Current v.   Prior Year   S Difference   Current v.   Prior Year   Prior   S Difference   Current v.   Prior Year   S Difference   Current v.   Prior Year   S Difference   Current v.   Prior   S Difference   Current v.   Prior	Budgeted Positions Full-Time   Part-Time   Part-Time	Full-Time   Full-Time   Part-Time   Part	Budgeted   Positions Full-Time   Part-Time   Part-Ti	Budgeted   Positions   Full-Time   Part-Time   Part-	Budget	Budgeted Positions Full-Time   Part-Time   Part-Time	Budget   Positions   Full-Time   Full-Time   Full-Time   Full-Time   Full-Time   Full-Time   Full-Time   Part-Time   Spifference   Current v. Prior Vear   Full-Time   Current v. Prior Vear   Full-Time   Current v. Prior Vear   Full-Time   Full-Time   Current v. Prior Vear   Full-Time   Full-	Bulgets   Part-Time   Part-T	Budgeted Positions Full-Time   Parl-Time   Parl-Time	Bulgsted Positions   Pull-Time   Pull-Ti

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# USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

_			STRUCTURI		
Non-reco	Curing appropriation	Str.	Line Item.  Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation
			None		

### ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

	Property Tax Assessm	ents - Taxable Prop	erties (October 1, 2023 Valu	ie)	Property Tax Asses	ssessments - Exempt Properties (October 1, 2023 Value)					
	[	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total			
1 Vacant I	Land	887	\$52,697,400.00	2.76%	15A Public Schools	5	\$24,845,200.00	16.23%			
2 Resident	ntial	5,668	\$1,636,999,500.00	85.60%	15B Other Schools	0	\$0.00	0.00%			
3A/3B Farm		129	\$12,582,600.00	0.66%	15C Public Property	1,229	\$94,872,400.00	61.96%			
4A Commer	ercial	326	\$203,443,200.00	10.64%	15D Church and Charities	24	\$13,149,300.00	8.59%			
4B Industria	ial	1	\$2,412,600.00	0.13%	15E Cemeteries & Graveyards	6	\$907,600.00	0.59%			
4C Apartme	ents	3	\$1,048,800.00	0.05%	15F Other Exempt	106	\$19,341,400.00	12.63%			
5A/5B Railroad	d	32	\$3,253,700.00	0.17%							
6A/6B Business	ss Personal Property	1		0.00%							
Total		7,047	\$1,912,437,800.00	100.00%	Total	1,370	\$153,115,900.00	100.00%			
						'					
Average	e Ratio (%), Assessed to True V	alue	67.79%								
Equalize	ed Valuation, Taxable Propertie	es	\$2,821,120,814.28		Percentage of Exempt vs.						
	•	<u></u>			Non-Exempt Properties	8.01%					
Tot	otal # of property tax appeals file	ed in 2023	County Tax Board	6.00							
			State Tax Court	4.00							
Number	r of 2023 County Tax Board dec	cisions appealed to Ta	ax Court	2.00							
	r of pending property tax appeal	**		6.00							
1 13371001	r			2.00							
Amount	t paid out by municipality for ta	x anneals in 2023		\$185.47							
Amount	t para out by mumerpanty for ta	A appears in 2023		ψ10J. <del>1</del> /							

	Prior Budget Year's Payn	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT		Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2023 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				
О	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 Y	ear's Payments in Lie	eu of Tax (PILOT)	- Long Term Tax I	Exemptions	Prior Budget Year	's Payments in Lie	eu of Tax (PILO)	Γ) - Long Term Ta	x Exemptions	Prior Budget Year's Payments in Lieu 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 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
rumo	ior data citary)	TILOT Dining	Tibbebbea varae	2023 Total Tax Taxe	Tune	Ior data citiy)	Tiller Billing	7 ESCOUCH THINK	2023 Tour Tur Ture	. 141110	Ior data citry)	Tibor bining	Tibbebbed Value	2023 Total Tax Taxe	Tunic	Tor data citi y	TILOT Billing	71000000 varae	2023 Tolli Tuli Tuli
						ļ	-	-			ļ								
									•							•			
Total Long Term Exemptions	s - 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 Exemptions	- Column Total	\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemption	ons - GRAND TOTAL	\$0.00	\$0.00	\$0.00

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### USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees		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	163,110.00	\$81,555.00	\$73,500.00	\$2,205.00	\$0.00	\$5,850.00
Supervisory Staff (Department Heads & Managers)	16.00	2.00	1,906,566.42	\$1,333,400.00	\$0.00	\$222,028.00	\$249,451.92	\$101,686.50
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	2,582,881.43	\$1,873,808.00	\$94,000.00	\$290,000.00	\$253,673.96	\$71,399.47
All Other Non-Union Employees not listed above	15.00	94.00	2,785,230.26	\$1,845,599.00	\$20,000.00	\$156,000.00	\$636,795.75	\$126,835.51
Totals	63.00	101.00	7,437,788.11	\$5,134,362.00	\$187,500.00	\$670,233.00	\$1,139,921.63	\$305,771.48

Is the Local Government required to comply with N.J.S.A. 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				
	Current Year # of	<b>Annual Cost</b>			Prior Year Annual	
	Covered Members	Estimate per	Total Current		Cost per Employee	
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	9.00	\$13,627.08	\$122,643.72	11.00	\$13,548.00	\$149,028.00
Parent & Child	7.00	\$24,392.40	\$170,746.80	7.00	\$24,250.92	\$169,756.44
Employee & Spouse (or Partner)	8.00	\$28,218.18	\$225,745.44	10.00	\$27,096.00	\$270,960.00
Family	22.00	\$38,264.00	\$841,808.00	25.00	\$37,798.92	\$944,973.00
Employee Cost Sharing Contribution (enter as negative - )			(\$289,601.52)			(\$285,597.12)
Subtotal	46.00		\$1,071,342.44	53.00		\$1,249,120.32
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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	9	\$10,108.92	\$90,980.28	8	\$10,872.24	\$86,977.92
Parent & Child	4	\$24,796.86	\$99,187.44	5	\$23,984.88	\$119,924.40
Employee & Spouse (or Partner)	11	\$21,041.01	\$231,451.11	10	\$23,800.68	\$238,006.80
Family	3	\$41,111.16	\$123,333.48	4	\$42,487.68	\$169,950.72
Employee Cost Sharing Contribution (enter as negative - )			(\$4,243.92)			(\$3,951.84)
Subtotal	27.00		\$540,708.39	27.00		\$610,908.00
GRAND TOTAL	73.00		\$1,612,050.83	80.00		\$1,860,028.32

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)?

YES YES

									Lega	Legal basis for b			
		Sick Time	V	acation Time	Com	pensatory Time	P	ersonal Time		Other	("X"	applicable i	items)
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administrator/Personnel Officer	-	\$0.00	9.00	\$3,288.46	-	\$0.00	-	\$0.00	-	\$0.00			Х
Municipal Clerk	42.88	\$13,195.05	6.36	\$1,956.04	0.71	\$219.78	-	\$0.00	-	\$0.00		Х	
Chief Financial Officer	177.16	\$66,912.24	21.61	\$8,160.85	5.71	\$2,158.24	-	\$0.00	-	\$0.00		Х	
Tax Collector	94.15	\$35,560.41	23.00	\$8,686.92	5.71	\$2,158.24	-	\$0.00	-	\$0.00		Х	
Construction Official	-	\$0.00	17.00	\$5,884.62	1.29	\$445.05	-	\$0.00	-	\$0.00		Х	
Court Administrator	29.25	\$8,606.25	9.29	\$2,732.14	0.21	\$63.05	-	\$0.00	-	\$0.00		X	
Chief EMS	4.66	\$1,558.05	2.47	\$826.08	1.53	\$512.38	-	\$0.00	-	\$0.00		Х	
Deputy Chief EMS	-	\$0.00	13.78	\$4,081.37	4.94	\$1,462.26	-	\$0.00	-	\$0.00		X	
Pubic Works Superintendent	-	\$0.00	17.00	\$7,995.60	0.69	\$323.35	-	\$0.00	-	\$0.00		X	
Assistant Public Works Superintendent	38.39	\$14,987.11	23.00	\$8,978.85	5.00	\$1,951.92	-	\$0.00	-	\$0.00		Х	
Maintenance Supervisor, Grounds	32.23	\$9,915.87	4.81	\$1,480.77	-	\$0.00	-	\$0.00	-	\$0.00		Х	
Supervising Equipment Operator	25.24	\$7,766.83	5.56	\$1,711.54	0.28	\$86.54	-	\$0.00	-	\$0.00		X	
Supervising Mechanic	8.65	\$2,661.06	2.50	\$769.23	2.16	\$663.46	-	\$0.00	-	\$0.00		X	
Supervisor Sanitation	21.45	\$6,804.76	2.09	\$664.36	0.81	\$257.81	-	\$0.00	-	\$0.00		X	
Keyboarding Clerk 2 (2)	31.02	\$16,124.64	39.82	\$8,691.79	0.21	\$46.78	-	\$0.00	-	\$0.00		X	
Assistant Municipal Treasurer	-	\$0.00	1.75	\$380.29	-	\$0.00	-	\$0.00	-	\$0.00		Х	
Assistant Municipal Tax Collector	60.91	\$15,000.00	17.50	\$5,230.77	2.96	\$775.27	-	\$0.00	-	\$0.00		X	
Deputy Tax Assessor	-	\$0.00	7.82	\$1,804.95	-	\$0.00	-	\$0.00	-	\$0.00		Х	
Zoning Officer	-	\$0.00	9.00	\$2,526.92	5.71	\$1,604.40	-	\$0.00	-	\$0.00		X	
Technical Assistant to the Construction Official	-	\$0.00	6.00	\$1,269.23	-	\$0.00	-	\$0.00	-	\$0.00		Х	
Deputy Municipal Court Administrator	-	\$0.00	1.96	\$415.52	0.21	\$45.33	-	\$0.00	-	\$0.00		Х	
Recreation Supervisor	-	\$0.00	8.84	\$2,040.87	1.22	\$281.25	-	\$0.00	-	\$0.00		X	
Supervising EMT (2)	-	\$0.00	12.94	\$2,831.97	1.16		-	\$0.00	-	\$0.00		X	
EMT (2-3 yr) (3)	7.02	\$1,430.11	17.66	\$3,599.16	0.13	\$25.48	-	\$0.00	-	\$0.00		Х	
EMT (1st yr) (2)	-	\$0.00	2.94	\$576.20	3.00	\$588.46	-	\$0.00	-	\$0.00		Х	
AFSCME District Council 71	388.99	\$93,190.22	320.25	\$74,776.83	53.81	\$12,783.47	-	\$0.00	-	\$0.00		X	
TOTALS (THIS PAGE ONLY)	961.99	\$293,712.60	603.95	\$161,361.33	97.47	\$26,732.68	-	\$0.00	-	\$0.00			

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)  Sick Time  Gross Days of Accumulated Absence  Gross Days of Accumulated Absence  Absence  Ompensated Absences  Dollar Value of Compensated Absences  Compensated Absences  Dollar Value of Compensated Absences  Ompensated Absences  Absence  Ompensated Absences  In the Individual of Compensated Absences  Absence In the Individual of Compensated Absences  In the Individual of Compensated Absences							Lega	enefit		
(List Non-Union Employees by Individual Position Rather   Accumulated   Dollar Value of   Accumulated   Dollar Value of	C	е	pensatory Time		ersonal Time		Other	("X" applicable		
	Gross Days Accumulate Absence	r Value of Acc	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement		Individual Employment Agreement
	_									
TOTALS (THIS PAGE ONLY) - \$0.00 -	0.00 -	\$0.00	\$0.00	-	\$0.00	-	\$0.00	]		

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)  Sick Time  Gross Days of Accumulated Absence  Gross Days of Accumulated Absence  Absence  Ompensated Absences  Dollar Value of Compensated Absences  Compensated Absences  Dollar Value of Compensated Absences  Ompensated Absences  Absence  Ompensated Absences  In the Individual of Compensated Absences  Absence In the Individual of Compensated Absences  In the Individual of Compensated Absences							Lega	enefit		
(List Non-Union Employees by Individual Position Rather   Accumulated   Dollar Value of   Accumulated   Dollar Value of	C	е	pensatory Time		ersonal Time		Other	("X" applicable		
	Gross Days Accumulate Absence	r Value of Acc	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement		Individual Employment Agreement
	_									
TOTALS (THIS PAGE ONLY) - \$0.00 -	0.00 -	\$0.00	\$0.00	-	\$0.00	-	\$0.00	]		

							Leg	penefit					
		Sick Time	Vacation Time			pensatory Time	Personal Time		Other			items)	
Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (ALL PAGES)	961.99	\$293,712.60	603.95	\$161,361.33	97.47	\$26,732.68	-	\$0.00	-	\$0.00			
Total Funds Reserved a	as of end of 2023	\$319,952.65		Total Employees subject to	accumulated ah	sence restrictions of P I 20	007. c. 92:	\$182,299.01					
	Total Funds Reserved as of end of 2023: \$319,952.65 Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92: \$182,299.01  Total Funds Appropriated in 2024: \$100.00 Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3: \$300,438.10												

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

	Gross		Net		Current Year	2025	2026	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_		<u> </u>		_				
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$650,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$127,146.00			
				Bonds - Principal	\$800,000.00		\$920,000.00	\$300,000.00
				Bonds - Interest	\$146,400.00	\$122,400.00	\$97,200.00	\$131,200.00
				Loans & Other Debt - Principal				
				Loans & Other Debt - Interest				
			\$0.00	]  _				
				Total	\$1,723,546.00	\$962,400.00	\$1,017,200.00	\$431,200.00
Municipal Purposes		<u>.</u>		_				
Debt Authorized (BNI)				Total Principal	\$1,450,000.00	\$840,000.00	\$920,000.00	\$300,000.00
Notes Outstanding			·	Total Interest	\$273,546.00	\$122,400.00	\$97,200.00	\$131,200.00
Bonds Outstanding	\$12,339,775.00	\$165,005.30	\$12,174,769.70	% of Total Current Year Budget	9.79%			
Loans and Other Debt			\$0.00			_		
				Description		Debt Not List	ted Above	
Total (Current Year)	\$12,339,775.00	\$165,005.30	\$12,174,769.70	Total Guarantees - Governmental				
	_			Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2020 census)	12,373			Total Other				
-								
Per Capita Gross Debt	\$997.31			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$983.98			Rating		AA		
· •				Year of Last Rating		2022		
3 Year Average Property Valuation		\$2,517,595,447.00				•		•
	=			Mark "X" if Municipality has n	no bond rating			
Net Debt as % of 3 Year Average Pro	operty Valuation	0.48%		1 2				
	· · · · · · · · · · · · · · · · · · ·			1				

**Sheet UFB-10** 

#### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

		i		1	1	1	1	1
Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	Municipality	Dennis Township, Cape May County	Municipal Court	Court and Public Defender	Municipal Court Services	12/1/2014	11/30/2024	\$132,098.85
Lead	Municipality	Corbin City, Atlantic County	Public Works	Property Management / Maintenance	Public Works Services	1/1/2024	12/31/2026	\$27,000.00
Lead	Fire District	Upper Township Fire Districts #1, #2, #3 & #4	Information Technology	Information Technology	Website Services	1/1/2022	12/31/2024	\$0.00
Lead	Fire District	Upper Township Fire District #2	Public Works	Fleet / Fleet Maintenance	Purchase of Gasoline/Diesel Fuel	2/15/2023	2/24/2028	Cost of Fuel
				Property Management /				
Lead	School District	Upper Township School District	Public Works	Maintenance	Maintenance, Repairs & Use of Facilities	9/1/2019	8/31/2025	\$0.00
		1		Property Management /	, <u>, , , , , , , , , , , , , , , , , , </u>			
Lead	County	Cape May County	Public Works	Maintenance	Maintenance of Senior Center	2/10/2024	2/9/2029	\$0.00
Recipient	Municipality	Ocean City, Cape May County	EMS	EMS / Dispatch	Central Dispatch Services	1/1/2024	12/31/2028	\$268,863.00
	Municipality	Ocean City, Cape May County	EMS	EMS / Dispatch	EMS & Fire Services for Strathmere	1/1/2022	12/31/2026	\$24,800.00
Recipient	Municipality	Ocean City, Cape May County	Emergency Management	Emergency Management	Coordinator Services	1/1/2023	12/31/2025	\$20,000.00
Recipient	Authority	Cape May County Utilities Authority	Public Works	Landfill / Solid Waste Disposal	Solid Waste Disposal & Recycling Serv.	1/1/2024	12/31/2024	. ,
Recipient	Authority	Cape May County Utilities Authority	Recycling	Administration	Review & Submit Annual Recycling Repo	1/1/2024	12/31/2025	\$0.00
Recipient	Authority	Cape May County Utilities Authority	Engineering	Engineering	Preparation of Wastewater Study	10/6/2021	12/31/2023	\$175,262.00
Recipient	County	Cape May County	Dog Regulation	Animal Control	Animal Sheltering Services	1/1/2024	12/31/2024	\$78,201.26
Recipient	County	Cape May County	EMS	EMS / Dispatch	Participation in EMS Rescue Task Force	1/26/2021	1/25/2026	\$0.00
Recipient	County	Cape May County	Public Works/EMS/Construction	Emergency Management	Intra-County Mutual Aid & Assistance	12/31/2023	12/31/2028	\$0.00
Recipient	County	Cape May County  Cape May County	Emergency Management	Emergency Management	Use Comm Ctr as Pt of Distribution	10/9/2018	None	\$0.00
Recipient	County	Cape May County Cape May County	Board of Health	Health and Human Services	Furnish Health Services	1/1/2020	12/31/2027	\$0.00
		1 2 2						
Lead	Municipality	Borough of Woodbine, Cape May County	Legal	Legal	Neg Terms for Host Comm Benefit	12/7/2023	TBD	Half of Legal Cost
	Amount Received Page Total							\$159,098.85
	Amount Paid Page Total							\$567,126.26
	Page Total			1	1	<b> </b>		\$726,225.11
						ll .		Ψ120,223.11

#### USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	A 4D 1 100 4 1							Ф150 000 05
	Amount Received Total							\$159,098.85
	Amount Paid Total							\$567,126.26
	Total							\$726,225.11

### 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

Upper Township Fire District #1 - Strathmere Fire Company
Upper Township Fire District #2 - Tuckahoe Fire Company
Upper Township Fire District #3 - Marmora Fire Company
Upper Township Fire District #4 - Seaville Fire Company

#### **USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)	<del>-</del>