



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0511_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jay		Newman	12/31/2024	jnewman@uppertownship.com

Chief Administrative Officer

Gary	S	DeMarzo		gdemarzo@uppertownship.com
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Chief Financial Officer

Barbara	A	Ludy		bludy@uppertownship.com
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Municipal Clerk

Joanne	R	Herron		jherron@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
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	T	Corson, Jr.	12/31/2026	ccorson@uppertownship.com

Government Type: 2

Election Type: 4

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.280	\$5,316,177.86	12.84%	\$808.68
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)	0.105	\$2,022,593.40	4.89%	\$303.25
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.451	\$27,550,179.00	66.57%	\$4,190.69
Regional School District			0.00%	\$0.00
County Purposes	0.283	\$5,365,164.79	12.96%	\$817.34
County Library	0.047	\$876,197.10	2.12%	\$135.74
County Board of Health			0.00%	\$0.00
County Open Space			0.00%	\$0.00
Other County Levies (total)	0.014	\$257,658.23	0.62%	\$40.43
Total (Calendar Year 2023 Budget)	2.180	\$41,387,970.38	100.00%	\$6,296.15

Total Taxable Valuation as of	October 1, 2023	<u>\$1,909,184,100.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$288,814.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.280	0.294	5.11%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$5,316,177.86	\$5,618,158.06	5.68%	\$301,980.20

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$808.68	\$849.98	5.11%	\$41.30

Current Year 2024 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$5,618,158.06
Municipal Library		
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$2,100,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$28,200,000.00
Regional School District		
County Purposes	ESTIMATED	\$7,300,000.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$43,218,158.06

Revenue Anticipated, Excluding Tax Levy	11,617,731.55
Budget Appropriations, before Reserve for Uncollected Taxes	16,164,694.00
Total Non-Municipal Tax Levy	\$37,600,000.00
Amount to be Raised by Taxes - Before RUT	\$42,146,962.45
Reserve for Uncollected Taxes (RUT)	\$1,125,072.92
Total Amount to be Raised by Taxes	\$43,272,035.37

% 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 2023	40,520,494.87
Total Tax Levy, CY 2023	41,419,893.14
% of Taxes Collected, CY 2023	<u>97.83%</u>
Delinquent Taxes - December 31, 2023	<u>\$451,828.57</u>

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

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	9.00	6.00	-0.71%	(\$13,287.00)	\$1,858,587.00	\$1,845,300.00	\$1,845,300.00								
21	1.00	0.00	25.56%	\$22,067.50	\$86,350.00	\$108,417.50	\$84,800.00	\$23,617.50							
22	2.00	4.00	8.11%	\$21,575.00	\$265,875.00	\$287,450.00	\$287,450.00								
23	0.00	0.00	2.16%	\$64,045.00	\$2,965,255.00	\$3,029,300.00	\$3,029,300.00								
25	10.00	25.00	4.06%	\$61,618.00	\$1,517,062.00	\$1,578,680.00	\$1,568,680.00	\$10,000.00							
26	38.00	0.00	0.05%	\$2,285.68	\$4,539,945.49	\$4,542,231.17	\$4,139,600.00	\$402,631.17							
27	0.00	0.00	-11.49%	(\$13,807.50)	\$120,117.50	\$106,310.00	\$106,310.00								
28	1.00	64.00	3.65%	\$24,895.00	\$682,330.00	\$707,225.00	\$707,225.00								
29	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	0.00	0.00	32.74%	\$9,200.00	\$28,100.00	\$37,300.00	\$37,300.00								
31	0.00	0.00	-10.32%	(\$32,000.00)	\$310,000.00	\$278,000.00	\$278,000.00								
32	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	0.00	0.00	5.78%	\$59,319.00	\$1,025,676.00	\$1,084,995.00	\$1,084,995.00								
37	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	2.00	2.00	9.30%	\$23,598.00	\$253,815.00	\$277,413.00	\$277,413.00								
44	0.00	0.00	186.95%	\$261,732.83	\$140,000.00	\$401,732.83	\$401,732.83								
45	0.00	0.00	20.16%	\$289,214.00	\$1,434,332.00	\$1,723,546.00	\$1,723,546.00								
46	0.00	0.00	#DIV/0!	\$469,775.00	\$0.00	\$469,775.00	\$469,775.00								
48	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	0.00	0.00	2.37%	\$26,051.49	\$1,097,620.62	\$1,123,672.11	\$1,123,672.11								
55	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

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

<i>Revenues at Risk</i> <i>Non-recurring appropriation reductions</i> <i>Future Year Appropriation Increases</i> <i>Structural Imbalance Offsets</i>				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 Assessments - Taxable Properties (October 1, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	887	\$52,697,400.00	2.76%	15A Public Schools	5	\$24,845,200.00	16.23%
2 Residential	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 Commercial	326	\$203,443,200.00	10.64%	15D Church and Charities	24	\$13,149,300.00	8.59%
4B Industrial	1	\$2,412,600.00	0.13%	15E Cemeteries & Graveyards	6	\$907,600.00	0.59%
4C Apartments	3	\$1,048,800.00	0.05%	15F Other Exempt	106	\$19,341,400.00	12.63%
5A/5B Railroad	32	\$3,253,700.00	0.17%				
6A/6B Business 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 Ratio (%), Assessed to True Value	67.79%
Equalized Valuation, Taxable Properties	\$2,821,120,814.28

Total # of property tax appeals filed in 2023	County Tax Board	6.00
	State Tax Court	4.00
Number of 2023 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		6.00

Amount paid out by municipality for tax appeals in 2023	\$185.47
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Percentage of Exempt vs. Non-Exempt Properties	8.01%
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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 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				
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					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					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)	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	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
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 Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															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	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 - **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	\$13,627.08	\$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
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	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)?

YES
YES

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

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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		
Municipal Clerk	42.88	\$13,195.05	6.36	\$1,956.04	0.71	\$219.78	-	\$0.00	-	\$0.00		X	
Chief Financial Officer	177.16	\$15,000.00	21.61	\$8,160.85	5.71	\$2,158.24	-	\$0.00	-	\$0.00		X	
Tax Collector	94.15	\$15,000.00	23.00	\$8,686.92	5.71	\$2,158.24	-	\$0.00	-	\$0.00		X	
Construction Official	-	\$0.00	17.00	\$5,884.62	1.29	\$445.05	-	\$0.00	-	\$0.00		X	
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		X	
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		X	
Maintenance Supervisor, Grounds	32.23	\$9,915.87	4.81	\$1,480.77	-	\$0.00	-	\$0.00	-	\$0.00		X	
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		X	
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		X	
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		X	
Deputy Municipal Court Administrator	-	\$0.00	1.96	\$415.52	0.21	\$45.33	-	\$0.00	-	\$0.00		X	
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	\$280.16	-	\$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		X	
EMT (1st yr) (2)	-	\$0.00	2.94	\$576.20	3.00	\$588.46	-	\$0.00	-	\$0.00		X	
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	\$221,239.95	603.95	\$161,361.33	97.47	\$26,732.68	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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 (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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 (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	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	\$221,239.95	603.95	\$161,361.33	97.47	\$26,732.68	-	\$0.00	-	\$0.00			
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 Debt	Deductions	Net Debt		Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt			\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Principal	\$650,000.00			
			\$0.00	Bond Anticipation Notes - Interest	\$127,146.00			
			\$0.00	Bonds - Principal	\$800,000.00	\$840,000.00	\$920,000.00	\$300,000.00
			\$0.00	Bonds - Interest	\$146,400.00	\$122,400.00	\$97,200.00	\$131,200.00
			\$0.00	Loans & Other Debt - Principal				
			\$0.00	Loans & Other Debt - Interest				
			\$0.00	Total	\$1,723,546.00	\$962,400.00	\$1,017,200.00	\$431,200.00
<u>Municipal Purposes</u>				Total Principal	\$1,450,000.00	\$840,000.00	\$920,000.00	\$300,000.00
Debt Authorized (BNI)			\$0.00	Total Interest	\$273,546.00	\$122,400.00	\$97,200.00	\$131,200.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	9.79%			
Bonds Outstanding	\$12,339,775.00	\$165,005.30	\$12,174,769.70					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$12,339,775.00	\$165,005.30	\$12,174,769.70	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2020 census)	<u>12,373</u>			<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	<u>\$997.31</u>			Rating		AA		
Per Capita Net Debt	<u>\$983.98</u>			Year of Last Rating		2022		
3 Year Average Property Valuation		<u>\$2,517,595,447.00</u>		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Average Property Valuation		<u>0.48%</u>						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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
Lead	School District	Upper Township School District	Public Works	Property Management / Maintenance	Maintenance, Repairs & Use of Facilities	9/1/2019	8/31/2025	\$0.00
Lead	County	Cape May County	Public Works	Property Management / 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
Recipient	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	Cost of Tipping Fees
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		\$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	Emergency Management	Emergency Management	Use Comm Ctr as Pt of Distribution	10/9/2018	None	\$0.00
Recipient	County	Cape May County	Board of Health	Health and Human Services	Furnish Health Services	1/1/2020	12/31/2027	\$0.00
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							\$726,225.11

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
	Amount Received Total							\$159,098.85
	Amount Paid Total							\$567,126.26
	Total							\$726,225.11

USER FRIENDLY BUDGET SECTION - Notes

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