



State of New Jersey Local Government Services

Year: 2026 **Municipal User Friendly Budget**

MUNICIPALITY: 0511 Upper Township - County of Cape May Adopted

Municode: 0511 **Filename:** 0511_fba_2026.xlsm

Website: www.uppertownship.com

Phone Number: 609-628-2806

Mailing Address: P.O. Box 205

Tuckahoe

Municipality: Upper Township **State:** NJ **Zip:** 08250

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Curtis	T	Corson, Jr.	12/31/2026	ccorson@uppertownship.com

Chief Administrative Officer

James		Van Zlike		jvanzlike@uppertownship.com
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Chief Financial Officer

First Name	Middle Name	Last Name	Cert. Number	Business Email
Barbara	A	Ludy	N-0816	bludy@uppertownship.com

Municipal Clerk

Joanne	R	Herron	C-1688	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
Samuel	J	Palombo	12/31/2027	spalombo@uppertownship.com
Zachary	H	Palombo	12/31/2027	zpalombo@uppertownship.com
Victor	W	Nappen, II	12/31/2028	vnappen@uppertownship.com
Tyler	C	Casaccio	12/31/2028	tcasaccio@uppertownship.com

Government Type: Township Committee ▼ 2

Election Type: Partisan ▼ 2

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	7.29%	\$191,581.00	\$2,629,000.00	\$2,820,581.00	\$2,820,581.00							
08	Local Revenue	-24.14%	(\$526,581.62)	\$2,181,581.62	\$1,655,000.00	\$1,655,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$6,428,072.00	\$6,428,072.00	\$6,428,072.00							
08	Uniform Construction Code Fees	-17.85%	(\$48,873.20)	\$273,873.20	\$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	-95.57%	(\$1,386,493.67)	\$1,450,732.40	\$64,238.73	\$64,238.73							
08	Other Special Items	-100.00%	(\$203,123.97)	\$203,123.97	\$0.00								
15	Receipts from Delinquent Taxes	-32.45%	(\$187,209.64)	\$576,933.14	\$389,723.50	\$389,723.50							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-3.31%	(\$233,572.36)	\$7,059,992.28	\$6,826,419.92	\$6,826,419.92							
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	-11.51%	(\$2,394,273.46)	\$20,803,308.61	\$18,409,035.15	\$18,409,035.15	\$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	10.00	6.00	-2.07%	(\$44,400.00)	\$2,149,600.00	\$2,105,200.00	\$2,105,200.00								
21	1.00	0.00	32.55%	\$34,500.00	\$106,000.00	\$140,500.00	\$140,500.00								
22	3.00	3.00	20.16%	\$60,150.00	\$298,350.00	\$358,500.00	\$358,500.00								
23	0.00	0.00	6.64%	\$198,600.00	\$2,992,800.00	\$3,191,400.00	\$3,191,400.00								
25	12.00	26.00	8.98%	\$150,710.00	\$1,679,130.00	\$1,829,840.00	\$1,819,840.00	\$10,000.00							
26	36.00	0.00	-5.94%	(\$282,028.00)	\$4,746,028.00	\$4,464,000.00	\$4,464,000.00								
27	0.00	0.00	14.38%	\$18,154.73	\$126,217.50	\$144,372.23	\$85,410.00	\$58,962.23							
28	1.00	54.00	-54.45%	(\$961,710.40)	\$1,766,160.40	\$804,450.00	\$804,450.00								
29	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
30	0.00	0.00	-31.70%	(\$25,800.00)	\$81,400.00	\$55,600.00	\$55,600.00								
31	0.00	0.00	4.27%	\$14,410.00	\$337,590.00	\$352,000.00	\$352,000.00								
32	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
35	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
36	0.00	0.00	1.29%	\$14,281.00	\$1,106,792.00	\$1,121,073.00	\$1,121,073.00								
37	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
43	3.00	1.00	16.37%	\$46,500.00	\$284,113.00	\$330,613.00	\$330,613.00								
44	0.00	0.00	54.84%	\$85,000.00	\$155,000.00	\$240,000.00	\$240,000.00								
45	0.00	0.00	4.79%	\$84,173.33	\$1,755,826.67	\$1,840,000.00	\$1,840,000.00								
46	0.00	0.00	0.00%	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00								
48	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	0.00	0.00	5.95%	\$70,560.80	\$1,185,926.12	\$1,256,486.92	\$1,256,486.92								
55	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total	66.00	90.00	-2.83%	(\$536,898.54)	\$18,945,933.69	\$18,409,035.15	\$18,340,072.92	\$68,962.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2025 Value)				Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	836	\$49,403,500.00	2.55%	15A Public Schools	5	\$24,845,200.00	15.32%
2 Residential	5,681	\$1,664,984,700.00	85.89%	15B Other Schools	0	\$0.00	0.00%
3A/3B Farm	130	\$12,981,900.00	0.67%	15C Public Property	1,236	\$95,069,500.00	58.61%
4A Commercial	322	\$204,482,100.00	10.55%	15D Church and Charities	25	\$13,759,500.00	8.48%
4B Industrial	1	\$2,412,600.00	0.12%	15E Cemeteries & Graveyards	6	\$907,600.00	0.56%
4C Apartments	3	\$1,048,800.00	0.05%	15F Other Exempt	135	\$27,615,300.00	17.03%
5A/5B Railroad	32	\$3,253,700.00	0.17%				
6A/6B Business Personal Property	1	\$0.00	0.00%				
Total	7,006	\$1,938,567,300.00	100.00%	Total	1,407	\$162,197,100.00	100.00%

Average Ratio (%), Assessed to True Value	56.65%
Equalized Valuation, Taxable Properties	\$3,422,007,590.47

Total # of property tax appeals filed in 2025	County Tax Board	6.00
	State Tax Court	3.00
Number of 2025 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2025	\$18,457.04
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Percentage of Exempt vs. Non-Exempt Properties	8.37%
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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 2025 Total Tax Rate
G Commercial/Industrial Exemption	N/A			
I Dwelling Exemption	N/A			
J Dwelling Abatement	N/A			
K New Dwelling/Conversion Exemption	N/A			
L New Dwelling/Conversion Abatement	N/A			
N Multiple Dwelling Exemption	N/A			
O Multiple Dwelling Abatement	N/A			
Total 5 Yr Exemptions/Abatements	0	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	81,555.00	\$73,500.00	\$0.00	\$2,205.00	\$0.00	\$5,850.00
Supervisory Staff (Department Heads & Managers)	19.00	1.00	2,116,000.00	\$1,540,000.00	\$0.00	\$230,000.00	\$228,000.00	\$118,000.00
Police Officers (Including Superior Officers)	0.00	0.00	0.00					
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	28.00	0.00	3,052,500.00	\$1,900,000.00	\$95,000.00	\$315,000.00	\$596,000.00	\$146,500.00
All Other Non-Union Employees not listed above	15.00	88.00	2,396,000.00	\$1,937,200.00	\$39,000.00	\$178,800.00	\$165,000.00	\$76,000.00
Totals	62.00	94.00	7,646,055.00	\$5,450,700.00	\$134,000.00	\$726,005.00	\$989,000.00	\$346,350.00

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	\$14,907.72	\$163,984.92	9.00	\$13,781.28	\$124,031.52
Parent & Child	5.00	\$26,732.40	\$133,662.00	5.00	\$24,668.52	\$123,342.60
Employee & Spouse (or Partner)	7.00	\$29,777.88	\$208,445.16	6.00	\$27,562.56	\$165,375.36
Family	23.00	\$41,764.80	\$960,590.40	22.00	\$38,449.80	\$845,895.60
Employee Cost Sharing Contribution (enter as negative -)			(\$375,147.12)			(\$310,594.08)
Subtotal	46.00		\$1,091,535.36	42.00		\$948,051.00
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	11	\$11,287.69	\$124,164.59	10	\$11,325.25	\$113,252.50
Parent & Child	3	\$7,970.34	\$23,911.02	3	\$7,573.95	\$22,721.85
Employee & Spouse (or Partner)	12	\$17,285.31	\$207,423.72	11	\$27,418.91	\$301,608.01
Family	2	\$9,412.72	\$18,825.44	3	\$13,416.84	\$40,250.52
Employee Cost Sharing Contribution (enter as negative -)			(\$3,915.60)			(\$4,714.20)
Subtotal	28.00		\$370,409.17	27.00		\$473,118.68
GRAND TOTAL	74.00		\$1,461,944.53	69.00		\$1,421,169.68

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)?

NO

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

NO

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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
Municipal Clerk	496.75	\$15,000.00	65.75	\$3,504.26	-	\$0.00	36.50	\$1,945.33				X	
Chief Financial Officer	1,835.50	\$116,181.10	133.00	\$8,418.46	-		2.00	\$126.59				X	
Tax Collector	998.75	\$52,242.31	143.00	\$7,480.00	-	\$0.00	1.00	\$52.31				X	
Administrator	40.00	\$3,406.59	42.00	\$3,576.92	-	\$0.00	7.00	\$596.15					X
Court Administrator	266.75	\$14,729.88	98.00	\$5,411.54	4.75	\$262.29	-	\$0.00				X	
ESM Chief	11.50	\$530.77	130.00	\$6,000.00	-	\$0.00	25.00	\$1,153.85				X	
Supervising EMTs (2)	363.75	\$12,241.58	182.50	\$6,141.83	10.75	\$361.78	-	\$0.00				X	
Construction Official	742.50	\$15,000.00	124.75	\$6,648.76	5.50	\$293.13	0.50	\$26.65				X	
Superintendent of Public Works	683.50	\$37,296.75	120.00	\$6,548.08	-	\$0.00	42.00	\$2,291.83				X	
Assistant Superintendent of Public Works	209.75	\$8,974.88	44.50	\$1,904.09	9.75	\$417.19	3.00	\$128.37				X	
Maintenance Supervisor, Grounds	368.75	\$15,423.68	145.50	\$6,085.82	4.00	\$167.31	6.00	\$250.96				X	
Supervising Mechanic	106.50	\$4,556.97	36.00	\$1,540.38	14.00	\$599.04	19.50	\$834.38				X	
Supervising Maintenance Repairer	316.00	\$11,698.08	184.00	\$6,811.54	37.25	\$1,378.97	3.00	\$111.06				X	
Supervising Equipment Operator	195.00	\$7,218.75	184.00	\$6,811.54	36.25	\$1,341.95	5.75	\$212.86				X	
Maintenance Worker 3, Grounds	236.00	\$8,736.54	84.00	\$3,109.62	22.75	\$842.19	15.00	\$555.29				X	
Tax Assessor	12.25	\$471.15	12.25	\$471.15	-	\$0.00	0.50	\$19.23				X	
Keyboarding Clerk 1	18.00	\$543.96	16.75	\$506.18	-	\$0.00	4.75	\$143.54				X	
Keyboarding Clerk 2 (2)	1,272.50	\$30,806.15	290.00	\$10,157.97	-	\$0.00	2.50	\$87.57				X	
Assistant Municipal Treasurer	7.75	\$312.98	-	\$0.00	1.00	\$40.38	8.75	\$353.37				X	
Assistant Tax Collector	32.00	\$1,204.40	16.00	\$602.20	0.13	\$4.89	8.75	\$329.33				X	
Zoning Officer	312.25	\$14,861.79	117.50	\$5,539.29	55.50	\$2,616.43	1.75	\$82.50				X	
Deputy Court Administrator	0.75	\$28.23	2.00	\$75.27	-	\$0.00	-	\$0.00				X	
Recreation Supervisor	95.00	\$3,105.77	70.75	\$2,312.98	23.00	\$751.92	14.00	\$457.69				X	
EMT (2nd year) (2)	363.75	\$10,492.79	58.25	\$1,680.29	3.75	\$108.17	-	\$0.00				X	
EMT (1st year) (4)	170.88	\$4,969.06	140.00	\$4,147.81	110.50	\$3,387.46	9.00	\$280.77				X	
Technical Assistant to Construction Official	269.00	\$9,902.75	48.75	\$1,794.64	-	\$0.00	-	\$0.00				X	
Code Enforcement Officer	231.25	\$9,950.42	32.75	\$1,409.19	-	\$0.00	-	\$0.00				X	
AFSCME District Council 71	7,308.00	\$338,709.04	1,873.25	\$88,702.45	145.00	\$5,663.84	177.75	\$8,934.17			X		
TOTALS (THIS PAGE ONLY)	16,964.38	\$748,596.37	4,395.25	\$197,392.26	483.88	\$18,236.94	394.00	\$18,973.80	-	\$0.00			

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

			Current Year	2027	2028	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt		\$0.00				
Regional School Debt		\$0.00				
<u>Utility Fund Debt</u>						
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)		\$0.00				
Notes Outstanding		\$0.00				
Bonds Outstanding	\$12,250,000.00	\$12,250,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$12,250,000.00	\$12,250,000.00				
Population (2020 census)	<u>13,373</u>					
Per Capita Gross Debt	<u>\$916.02</u>					
Per Capita Net Debt	<u>\$916.02</u>					
3 Year Average Property Valuation	<u>\$3,085,629,991.00</u>					
Net Debt as % of 3 Year Average Property Valuation	<u>0.40%</u>					
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,470,000.00	\$1,585,000.00	\$1,705,000.00	\$6,490,000.00
Bonds - Interest			\$370,000.00	\$320,400.00	\$266,600.00	
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,840,000.00	\$1,905,400.00	\$1,971,600.00	\$6,490,000.00
Total Principal			\$1,470,000.00	\$1,585,000.00	\$1,705,000.00	\$6,490,000.00
Total Interest			\$370,000.00	\$320,400.00	\$266,600.00	\$0.00
% of Total Current Year Budget			10.00%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AA				
Year of Last Rating		2024				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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