



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Website:

Filename:

Phone Number:

Mailing Address:

Municipality:

State: **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael	R.	Mignogna	12/31/2017	mmignogna@voorheesnj.com

Chief Administrative Officer

Lawrence	A.	Spellman		administrator@voorheesnj.com
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Chief Financial Officer

Dean		Ciminera		dciminera@voorheesnjl.com
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Municipal Clerk

Dianna	L.	Ober		dober@voorheesnjl.com
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Registered Municipal Accountant

Daniel	M.	Digangi		ddigangi@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Harry	A.	Platt	12/31/2017	hplatt@voorheesnjl.com
Michael	S.	Friedman	12/31/2016	mfriedman@voorheesnjl.com
Michelle		Nocito	12/31/2018	mnocito@voorheesnjl.com
Jason		Ravitz	12/31/2018	jravitz@voorheesnjl.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes				
Calendar Year	Calendar Year	% of	Avg Residential	
Tax Rate	Tax Levy	Total Levy	Taxpayer Impact	
Municipal Purpose Tax	0.587	\$18,718,000.00	15.67%	\$1,503.82
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.020	\$638,000.00	0.53%	\$51.24
Fire Districts (avg. rate/total levies)	0.183	\$5,829,535.00	4.88%	\$468.82
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.371	\$43,694,742.00	36.59%	\$3,512.34
Regional School District	0.620	\$19,784,536.00	16.57%	\$1,588.37
County Purposes	0.889	\$28,312,025.00	23.71%	\$2,277.51
County Library	0.055	\$1,739,388.00	1.46%	\$140.90
County Board of Health			0.00%	\$0.00
County Open Space	0.023	\$701,193.00	0.59%	\$58.92
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.748	\$119,417,419.00	100.00%	\$9,601.93

Total Taxable Valuation as of October 1, 2015 \$3,129,697,683.00
 (To be used to calculate the current year tax rate)
 Current Year Average Residential Assessment \$256,188.00

Comparison - Municipal Purposes Tax Rate		
Prior Year	Current Year	% Change (+/-)
0.587	0.613	4.43%

Comparison - Municipal Purposes Tax Levy		
Prior Year	Current Year	% Change (+/-)
\$18,718,000.00	\$19,132,000.00	2.21%

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)		
Prior Year	Current Year	% Change (+/-)
\$1,503.82	\$1,570.43	4.43%

Sheet UFB-1

Current Year 2016 Budget	Actual/Estimated	Tax Levy
Taxes		
Municipal Purpose Tax	ACTUAL	\$19,132,000.00
Municipal Library	ACTUAL	\$625,000.00
Municipal Open Space	ACTUAL	\$6,059,180.00
Fire Districts (total levies)	ACTUAL	\$44,600,000.00
Other Special Districts (total levies)	ESTIMATED	\$20,200,000.00
Local School District	ESTIMATED	\$30,640,820.00
Regional School District	ESTIMATED	\$700,000.00
County Purposes	ESTIMATED	\$121,957,000.00
County Library	ESTIMATED	
County Board of Health	ESTIMATED	
County Open Space	ESTIMATED	
Other County Levies (total)	ESTIMATED	
Total ESTIMATED amount to be raised by taxes		\$121,957,000.00
Revenue Anticipated, Excluding Tax Levy		9,436,000.00
Budget Appropriations, before Reserve for Uncollected Taxes		26,108,600.00
Total Non-Municipal Tax Levy		\$102,825,000.00
Amount to be Raised by Taxes - Before RUT		\$119,497,600.00
Reserve for Uncollected Taxes (RUT)		\$2,459,400.00
Total Amount to be Raised by Taxes		\$121,957,000.00
% of Tax Collections used to Calculate RUT		97.98%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2015		118,465,822.32
Total Tax Levy, CY 2015		119,745,885.83
% of Taxes Collected, CY 2015		98.93%
Delinquent Taxes - December 31, 2015		\$1,335,556.28

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	3.21%	\$98,100.00	\$3,058,900.00	\$3,157,000.00	\$2,562,000.00	\$372,000.00	\$223,000.00						
08	Local Revenue	-9.11%	(\$343,886.23)	\$3,776,886.23	\$3,433,000.00	\$1,332,000.00		\$2,101,000.00						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,231,142.00	\$2,231,142.00	\$545,000.00								
08	Uniform Construction Code Fees	-12.45%	(\$77,505.70)	\$622,505.70	\$545,000.00	\$545,000.00								
11	<i>Special Revenue Items w/ Prior Written Consent</i>													
08	Shared Services Agreements	8.93%	\$38,179.68	\$427,720.32	\$465,900.00	\$465,900.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00									
10	Public and Private Revenue	-89.74%	(\$1,381,971.49)	\$1,540,017.70	\$158,046.21	\$158,046.21								
08	Other Special Items	2.00%	\$20,291.30	\$1,016,208.70	\$1,036,500.00	\$1,026,500.00		\$10,000.00						
15	Receipts from Delinquent Taxes	-5.35%	(\$63,064.12)	\$1,178,475.91	\$1,115,411.79	\$1,115,411.79								
	<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	-1.73%	(\$347,270.78)	\$20,104,270.78	\$19,757,000.00	\$19,132,000.00	\$625,000.00							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00									
54	Open Space Levy Tax	-100.00%	(\$639,633.51)	\$639,633.51	\$0.00									
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00									
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	-7.80%	(\$2,696,760.85)	\$34,595,760.85	\$31,899,000.00	\$28,568,000.00	\$997,000.00	\$2,334,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions Full-Time 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility	Utility	
20	General Government	20.00	7.00	3.85%	\$79,900.00	\$2,073,800.00	\$2,153,700.00									
21	Land Use Administration	3.00		0.17%	\$1,600.00	\$27,600.00	\$27,600.00									
22	Uniform Construction Code	3.00	3.00	5.96%	\$26,500.00	\$44,800.00	\$471,300.00									
23	Insurance			8.32%	\$406,200.00	\$4,765,600.00	\$4,930,000.00									
25	Public Safety	60.00	29.00	0.27%	\$15,560.71	\$5,803,617.40	\$5,412,300.00	\$406,878.11								
26	Public Works	33.00		-19.35%	(\$1,008,841.00)	\$5,214,444.10	\$4,205,603.10	\$63,603.10								
27	Health and Human Services	4.00		6.44%	\$13,600.00	\$204,800.00	\$218,400.00									
28	Parks and Recreation	4.00		-30.45%	(\$279,400.00)	\$917,600.00	\$638,200.00									
29	Education (Including Library)			-4.19%	(\$6,964.80)	\$166,083.59	\$159,118.79									
30	Unclassified			14.77%	\$35,000.00	\$237,000.00	\$272,000.00									
31	Utilities and Bulk Purchases			1.69%	\$17,000.00	\$1,007,000.00	\$1,024,000.00									
32	Landfill / Solid Waste Disposal			-5.20%	(\$37,000.00)	\$712,000.00	\$675,000.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			6.42%	\$151,200.00	\$2,355,300.00	\$2,425,500.00									
37	Judgments			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			5.67%	\$25,000.00	\$440,900.00	\$465,900.00									
43	Court and Public Defender	3.00	3.00	-1.48%	(\$3,791.20)	\$256,091.20	\$252,300.00									
44	Capital			26.25%	\$63,000.00	\$240,000.00	\$303,000.00									
45	Debt			-7.60%	(\$395,000.00)	\$5,197,000.00	\$4,802,000.00									
46	Deferred Charges			0.00%	\$0.00	\$74,000.00	\$74,000.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			1.70%	\$41,100.00	\$2,418,300.00	\$2,459,400.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	130.00	42.00	-2.61%	(\$855,336.29)	\$32,754,336.29	\$31,899,000.00	\$28,097,518.79	\$470,481.21	\$997,000.00	\$2,334,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILLOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILLOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILLOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILLOT) - Long Term Tax Exemptions							
Project Name	Type of Project (use drop-down for data entry)	PILLOT Billing	Assessed Value	Taxes if Billed in Full	Project Name	Type of Project (use drop-down for data entry)	PILLOT Billing	Assessed Value	Taxes if Billed in Full	Project Name	Type of Project (use drop-down for data entry)	PILLOT Billing	Assessed Value	Taxes if Billed in Full	Project Name	Type of Project (use drop-down for data entry)	PILLOT Billing	Assessed Value	Taxes if Billed in Full
Kalena Towers	Art Housing	\$192,487.65	\$18,091,900.00	\$678,084.41															
Chadwick Place	Art Housing	\$25,594.72	\$5,617,100.00	\$211,786.00															
Phoenician Park View Zone	Comm. Retail	\$145,500.00	\$12,970,000.00	\$482,990.09															
Total Long Term Exemptions - Column Total		\$343,492.37	\$38,007,800.00	1,424,873.41															
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	69,835.00	\$39,000.00	\$21,500.00	\$4,335.00	\$0.00	\$5,000.00
Supervisory Staff (Department Heads & Managers)	14.00	0.00	1,850,574.00	\$1,365,000.00	\$49,100.00	\$151,738.00	\$167,736.00	\$117,000.00
Police Officers (Including Superior Officers)	53.00	0.00	6,787,222.00	\$4,404,000.00	\$391,500.00	\$1,070,100.00	\$582,622.00	\$339,000.00
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	59.00	0.00	5,687,918.00	\$3,490,000.00	\$338,600.00	\$387,961.00	\$1,155,357.00	\$316,000.00
All Other Non-Union Employees not listed above	4.00	37.00	1,633,596.00	\$840,000.00	\$8,900.00	\$637,411.00	\$77,285.00	\$70,000.00
Totals	130.00	42.00	16,029,145.00	\$10,138,000.00	\$809,600.00	\$2,251,545.00	\$1,983,000.00	\$847,000.00

Is the Local Government required to comply with NISA 11A (Civil Service)? - YES or NO

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

Active Employees - Health Benefits - Annual Cost	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
Single Coverage	30.00	\$11,560.20	\$346,806.00	30.00	\$11,288.27	\$338,648.10
Parent & Child	11.00	\$20,674.80	\$227,422.80	10.00	\$19,618.10	\$196,181.00
Employee & Spouse (or Partner)	24.00	\$23,120.16	\$554,883.84	24.00	\$22,013.42	\$528,322.08
Family	41.00	\$32,252.88	\$1,322,368.08	41.00	\$30,296.83	\$1,242,170.03
Employee Cost Sharing Contribution (enter as negative -)			(\$17,000.00)			(\$448,334.00)
Subtotal	106.00		\$1,934,480.72	105.00		\$1,856,987.21
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00	1	\$30,803.16	\$30,803.16
Employee Cost Sharing Contribution (enter as negative -)						(\$924.00)
Subtotal	0.00		\$0.00	1.00		\$29,879.16
Retirees - Health Benefits - Annual Cost						
Single Coverage	25	\$9,643.56	\$241,089.00	25	\$9,711.81	\$242,795.25
Parent & Child	3	\$17,952.72	\$53,858.16	2	\$15,262.38	\$30,524.76
Employee & Spouse (or Partner)	34	\$19,500.88	\$663,029.92	31	\$18,285.47	\$566,849.57
Family	27	\$35,556.96	\$960,037.92	26	\$34,034.62	\$884,900.12
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	89.00		\$1,918,015.00	84.00		\$1,725,069.70
GRAND TOTAL	195.00		\$3,852,495.72	190.00		\$3,611,936.07

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

