



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0434_fbi_2017.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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@voorheesnj.com
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Municipal Clerk

Dianna	L.	Ober		dober@voorheesnj.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@voorheesnj.com
Michelle		Nocito	12/31/2018	mnocito@voorheesnj.com
Jason		Ravitz	12/31/2018	jravitz@voorheesnj.com
Michael	S.	Friedman	12/31/2019	mfriedman@voorheesnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.611	\$19,132,000.00	15.80%	\$1,575.56
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.019	\$625,000.00	0.52%	\$48.99
Fire Districts (avg. rate/total levies)	0.194	\$6,059,180.00	5.00%	\$500.26
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	1.420	\$44,435,725.00	36.69%	\$3,661.70
Regional School District	0.652	\$20,410,446.00	16.85%	\$1,681.29
County Purposes	0.895	\$27,989,937.72	23.11%	\$2,307.90
County Library	0.057	\$1,760,321.79	1.45%	\$146.98
County Board of Health			0.00%	\$0.00
County Open Space	0.022	\$688,098.09	0.57%	\$56.73
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2016 Budget)	3.870	\$121,100,708.60	100.00%	\$9,979.41

Total Taxable Valuation as of	October 1, 2016	<u>\$3,178,378,778.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$257,866.00</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.611	0.781	27.76%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$19,132,000.00	\$24,810,800.00	29.68%	\$5,678,800.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,575.56	\$2,012.90	27.76%	\$437.34

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$24,810,800.00
Municipal Library		
Municipal Open Space	ESTIMATED	\$635,000.00
Fire Districts (total levies)	ESTIMATED	\$1,076,000.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$45,100,000.00
Regional School District	ESTIMATED	\$21,100,000.00
County Purposes	ESTIMATED	\$30,610,000.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$690,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$124,021,800.00
Revenue Anticipated, Excluding Tax Levy		11,740,200.00
Budget Appropriations, before Reserve for Uncollected Taxes		33,910,500.00
Total Non-Municipal Tax Levy		\$99,211,000.00
Amount to be Raised by Taxes - Before RUT		\$121,381,300.00
Reserve for Uncollected Taxes (RUT)		\$2,640,500.00
Total Amount to be Raised by Taxes		\$124,021,800.00
% of Tax Collections used to Calculate RUT		<u>97.87%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2016		120,219,227.46
Total Tax Levy, CY 2016		121,574,917.49
% of Taxes Collected, CY 2016		<u>98.88%</u>
Delinquent Taxes - December 31, 2016		<u>\$1,552,705.62</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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	13.81%	\$436,000.00	\$3,157,000.00	\$3,593,000.00	\$3,314,000.00	\$197,000.00	\$82,000.00					
08	Local Revenue	-2.11%	(\$75,410.19)	\$3,571,610.19	\$3,496,200.00	\$1,412,200.00		\$2,084,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,231,142.00	\$2,231,142.00	\$2,231,142.00							
08	Uniform Construction Code Fees	-3.31%	(\$17,622.00)	\$532,622.00	\$515,000.00	\$515,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	14.44%	\$67,768.44	\$469,331.56	\$537,100.00	\$537,100.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-13.33%	(\$41,051.40)	\$308,024.52	\$266,973.12	\$266,973.12							
08	Other Special Items	114.18%	\$1,222,684.70	\$1,070,815.30	\$2,293,500.00	\$2,263,500.00		\$30,000.00					
15	Receipts from Delinquent Taxes	9.04%	\$103,250.60	\$1,142,034.28	\$1,245,284.88	\$1,245,284.88							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	19.91%	\$4,225,801.03	\$21,219,998.97	\$25,445,800.00	\$24,810,800.00	\$635,000.00						
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space 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	17.57%	\$5,921,421.18	\$33,702,578.82	\$39,624,000.00	\$36,596,000.00	\$832,000.00	\$2,196,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% 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	
	Full-Time	Part-Time														
20	General Government	23.00	6.00	6.38%	\$137,300.00	\$2,153,700.00	\$2,291,000.00	\$2,291,000.00								
21	Land-Use Administration	3.00		36.25%	\$82,500.00	\$227,600.00	\$310,100.00	\$310,100.00								
22	Uniform Construction Code	3.00	2.00	4.46%	\$21,000.00	\$471,300.00	\$492,300.00	\$492,300.00								
23	Insurance			23.92%	\$1,237,000.00	\$5,171,800.00	\$6,408,800.00	\$6,156,300.00		\$252,500.00						
25	Public Safety	95.00	36.00	69.21%	\$4,051,198.40	\$5,853,801.60	\$9,905,000.00	\$9,470,200.00	\$434,800.00							
26	Public Works	33.00		0.16%	\$7,052.23	\$4,281,528.43	\$4,288,580.66	\$3,202,200.00	\$37,380.66	\$1,049,000.00						
27	Health and Human Services			-13.22%	(\$33,900.00)	\$256,500.00	\$222,600.00	\$222,600.00								
28	Parks and Recreation	5.00		-15.84%	(\$102,900.00)	\$649,500.00	\$546,600.00	\$278,600.00	\$75,000.00	\$193,000.00						
29	Education (including Library)			-1.69%	(\$2,691.91)	\$159,118.79	\$156,426.88	\$156,426.88								
30	Unclassified			12.83%	\$34,900.00	\$272,000.00	\$306,900.00	\$306,900.00								
31	Utilities and Bulk Purchases			38.76%	\$396,892.46	\$1,024,000.00	\$1,420,892.46	\$1,356,300.00	\$64,592.46							
32	Landfill / Solid Waste Disposal			0.30%	\$2,000.00	\$675,000.00	\$677,000.00	\$677,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			25.96%	\$647,800.00	\$2,495,200.00	\$3,143,000.00	\$3,073,500.00		\$69,500.00						
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			15.28%	\$71,200.00	\$465,900.00	\$537,100.00	\$537,100.00								
43	Court and Public Defender	4.00	1.00	8.66%	\$21,970.51	\$253,629.49	\$275,600.00	\$275,600.00								
44	Capital			227.56%	\$689,500.00	\$303,000.00	\$992,500.00	\$962,500.00		\$30,000.00						
45	Debt			4.31%	\$207,100.00	\$4,802,000.00	\$5,009,100.00	\$3,575,100.00		\$639,000.00	\$795,000.00					
46	Deferred Charges			-100.00%	(\$74,000.00)	\$74,000.00	\$0.00	\$0.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			7.36%	\$181,100.00	\$2,459,400.00	\$2,640,500.00	\$2,640,500.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	166.00	45.00	23.64%	\$7,575,021.69	\$32,048,978.31	\$39,624,000.00	\$35,984,226.88	\$611,773.12	\$832,000.00	\$2,196,000.00	\$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, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	351	\$50,817,900.00	1.60%	15A Public Schools	12	\$108,537,300.00	23.91%
2 Residential	8,680	\$2,238,275,181.00	70.59%	15B Other Schools	1	\$7,388,000.00	1.63%
3A/3B Farm	16	\$1,590,859.00	0.05%	15C Public Property	139	\$44,288,200.00	9.76%
4A Commercial	513	\$664,070,400.00	20.94%	15D Church and Charities	30	\$74,224,700.00	16.35%
4B Industrial	24	\$20,827,900.00	0.66%	15E Cemeteries & Graveyards	1	\$80,400.00	0.02%
4C Apartments	19	\$195,318,300.00	6.16%	15F Other Exempt	115	\$219,444,700.00	48.34%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	9,603	\$3,170,900,540.00	100.00%	Total	298	\$453,963,300.00	100.00%
Average Ratio (%), Assessed to True Value				90.69%			
Equalized Valuation, Taxable Properties				\$3,496,416,958.87			
Total # of property tax appeals filed in 2016				County Tax Board		100.00	
				State Tax Court		12.00	
Number of 2016 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				23.00			
Amount paid out by municipality for tax appeals in 2016				\$19,104.62			
				Percentage of Exempt vs. Non-Exempt Properties			
				14.32%			

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 2016 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	16	\$0.00	\$233,400.00	\$9,032.58
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	16	0.00	233,400.00	9,032.58

**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	62,700.00	\$39,000.00	\$15,000.00	\$4,500.00	\$0.00	\$4,200.00
Supervisory Staff (Department Heads & Managers)	15.00	0.00	2,114,300.00	\$1,540,000.00	\$20,000.00	\$180,400.00	\$254,500.00	\$119,400.00
Police Officers (Including Superior Officers)	54.00	0.00	6,908,600.00	\$4,555,000.00	\$334,000.00	\$1,028,400.00	\$613,000.00	\$378,200.00
Fire Fighters (Including Superior Officers)	23.00	0.00	3,293,700.00	\$2,161,000.00	\$164,500.00	\$347,900.00	\$442,300.00	\$178,000.00
All Other Union Employees not listed above	65.00	0.00	6,010,200.00	\$3,680,000.00	\$290,600.00	\$431,100.00	\$1,304,700.00	\$303,800.00
All Other Non-Union Employees not listed above	8.00	41.00	1,193,800.00	\$902,000.00	\$15,000.00	\$105,700.00	\$100,900.00	\$70,200.00
Totals	165.00	46.00	19,583,300.00	\$12,877,000.00	\$839,100.00	\$2,098,000.00	\$2,715,400.00	\$1,053,800.00

Is the Local Government required to comply with NJSA 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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	33.00	\$11,861.16	\$391,418.28	35.00	\$11,560.20	\$404,607.00
Parent & Child	15.00	\$21,231.60	\$318,474.00	13.00	\$20,674.80	\$268,772.40
Employee & Spouse (or Partner)	23.00	\$23,722.32	\$545,613.36	28.00	\$23,120.16	\$647,364.48
Family	63.00	\$33,092.76	\$2,084,843.88	63.00	\$32,252.88	\$2,031,931.44
Employee Cost Sharing Contribution (enter as negative -)			(\$700,000.00)			(\$724,000.00)
Subtotal	134.00		\$2,640,349.52	139.00		\$2,628,675.32
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	27	\$10,410.96	\$281,095.92	26	\$9,643.56	\$250,732.56
Parent & Child	4	\$20,340.00	\$81,360.00	3	\$17,952.72	\$53,858.16
Employee & Spouse (or Partner)	38	\$21,841.89	\$829,991.82	37	\$19,500.88	\$721,532.56
Family	32	\$38,398.76	\$1,228,760.32	33	\$35,556.96	\$1,173,379.68
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	101.00		\$2,421,208.06	99.00		\$2,199,502.96
GRAND TOTAL	235.00		\$5,061,557.58	238.00		\$4,828,178.28

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross Debt		Net Debt	Current Year Budget	2018 Budget	2019 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt	\$6,555,000.00	\$6,555,000.00	\$0.00	Utility Fund - Principal	\$655,000.00	\$675,000.00	\$724,750.00	\$3,506,400.00
Regional School Debt	\$1,412,433.97	\$1,412,433.97	\$0.00	Utility Fund - Interest	\$140,000.00	\$111,300.00	\$94,900.00	\$318,700.00
Utility Fund Debt				Bond Anticipation Notes - Principal				
Sewer	\$5,561,250.00	\$5,561,250.00	\$0.00	Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$3,151,700.00	\$3,035,000.00	\$3,121,550.00	\$20,430,300.00
0			\$0.00	Bonds - Interest	\$684,400.00	\$608,800.00	\$536,800.00	\$2,386,000.00
0			\$0.00	Loans & Other Debt - Principal	\$337,000.00	\$342,100.00	\$347,600.00	\$1,779,600.00
0			\$0.00	Loans & Other Debt - Interest	\$41,000.00	\$36,400.00	\$31,600.00	\$80,500.00
0			\$0.00	Total	\$5,009,100.00	\$4,808,600.00	\$4,857,200.00	\$28,501,500.00
Municipal Purposes				Total Principal	\$4,143,700.00	\$4,052,100.00	\$4,193,900.00	\$25,716,300.00
Debt Authorized	\$1,150.00		\$1,150.00	Total Interest	\$865,400.00	\$756,500.00	\$663,300.00	\$2,785,200.00
Notes Outstanding			\$0.00	% of Total Current Year Budget	12.64%			
Bonds Outstanding	\$25,756,850.00	\$1,474,375.17	\$24,282,474.83	Description	Debt Not Listed Above			
Loans and Other Debt	\$2,759,713.72	\$2,759,713.72	\$0.00	Total Guarantees - Governmental				
Total (Current Year)	\$42,046,397.69	\$17,762,772.86	\$24,283,624.83	Total Guarantees - Other				
Population (2010 census)	<u>28,126</u>			Total Capital/Equipment Leases	\$10,000.00	\$0.00	\$0.00	\$0.00
Per Capita Gross Debt	<u>\$1,494.93</u>			Total Other				
Per Capita Net Debt	<u>\$863.39</u>			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
3 Yr. Average Property Valuation		<u>\$3,508,995,942.00</u>		Rating	A1	AA/Positive		
Net Debt as % of 3 Year Avg Property Valuation		<u>0.69%</u>		Year of Last Rating	2008	2016		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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The Voorhees Fire District was dissolved effective 2/28/17, and all fire operations were assumed by Voorhees Township.
