



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0434_fba_2019.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	12/31/2020	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		Ober		dober@voorheesnj.com
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Registered Municipal Accountant

Daniel		DiGangi		ddigangi@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason		Ravitz	12/31/2021	jravitz@voorheesnj.com
Michelle		Nocito	12/31/2021	mnocito@voorheesnj.com
Harry		Platt	12/31/2020	hplatt@voorheesnj.com
Michael		Friedman	12/31/2019	mfriedman@voorheesnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2018 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2019 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.813	\$25,961,000.00	20.77%	\$0.00	Municipal Purpose Tax	ACTUAL	\$26,595,000.00
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$637,800.00	0.51%	\$0.00	Municipal Open Space	ACTUAL	\$638,000.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.447	\$46,145,046.00	36.92%	\$0.00	Local School District	ESTIMATED	\$47,000,000.00
Regional School District	0.661	\$21,054,616.00	16.84%	\$0.00	Regional School District	ESTIMATED	\$21,600,000.00
County Purposes	0.957	\$30,503,021.00	24.40%	\$0.00	County Purposes	ESTIMATED	\$30,900,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$698,555.00	0.56%	\$0.00	County Open Space	ESTIMATED	\$700,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	3.920	\$125,000,038.00	100.00%	\$0.00	Total ESTIMATED amount to be raised by taxes		\$127,433,000.00
Total Taxable Valuation as of October 1, 2018 <u>\$3,194,896,036.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>13,369,000.00</u>		
Current Year Average Residential Assessment <u>\$258,965.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>37,334,222.00</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$100,838,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$124,803,222.00</u>		
	Prior Year	Current Year	% Change (+/-)		Reserve for Uncollected Taxes (RUT) <u>\$2,629,778.00</u>		
	0.813	0.832	2.34%		Total Amount to be Raised by Taxes <u>\$127,433,000.00</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>97.94%</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	If % used exceeds the actual collection % then reference the statutory exception used		
	\$25,961,000.00	\$26,595,000.00	2.44%	\$634,000.00	<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2018 <u>124,007,669.86</u>		
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Levy, CY 2018 <u>125,349,815.31</u>		
	\$0.00	\$2,154.59	#DIV/0!	\$2,154.59	% of Taxes Collected, CY 2018 <u>98.93%</u>		
					Delinquent Taxes - December 31, 2018 <u>\$1,583,441.90</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	7.59%	\$308,541.00	\$4,067,200.00	\$4,375,741.00	\$4,075,000.00	\$184,000.00	\$116,741.00					
08	Local Revenue	3.03%	\$164,275.73	\$5,424,474.27	\$5,588,750.00	\$3,210,000.00		\$2,378,750.00					
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	-26.28%	(\$179,995.00)	\$684,995.00	\$505,000.00	\$505,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	19.73%	\$107,251.19	\$543,698.81	\$650,950.00	\$650,950.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-91.38%	(\$1,341,565.92)	\$1,468,149.57	\$126,583.65	\$126,583.65							
08	Other Special Items	-5.25%	(\$80,856.81)	\$1,540,465.81	\$1,459,609.00	\$1,383,100.00		\$76,509.00					
15	Receipts from Delinquent Taxes	7.83%	\$86,170.68	\$1,101,053.67	\$1,187,224.35	\$1,187,224.35							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.11%	(\$853,390.28)	\$27,448,390.28	\$26,595,000.00	\$26,595,000.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.23%	(\$1,441.25)	\$639,441.25	\$638,000.00		\$638,000.00						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-3.97%	(\$1,791,010.66)	\$45,149,010.66	\$43,358,000.00	\$39,964,000.00	\$822,000.00	\$2,572,000.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	22.00	7.00	5.70%	\$138,000.00	\$2,421,500.00	\$2,559,500.00	\$2,559,500.00							
21	Land-Use Administration	3.00		6.15%	\$18,500.00	\$300,600.00	\$319,100.00	\$319,100.00							
22	Uniform Construction Code	3.00	2.00	16.35%	\$67,600.00	\$413,400.00	\$481,000.00	\$481,000.00							
23	Insurance			-9.06%	(\$589,300.00)	\$6,505,200.00	\$5,915,900.00	\$5,636,000.00		\$279,900.00					
25	Public Safety	106.00	67.00	6.73%	\$763,272.86	\$11,334,241.07	\$12,097,513.93	\$11,650,700.00	\$446,813.93						
26	Public Works	33.00	2.00	-13.21%	(\$734,081.20)	\$5,558,550.92	\$4,824,469.72	\$3,487,600.00	\$31,169.72	\$180,500.00	\$1,125,200.00				
27	Health and Human Services	4.00		3.32%	\$7,600.00	\$229,200.00	\$236,800.00	\$236,800.00							
28	Parks and Recreation	4.00		-42.87%	(\$250,400.00)	\$584,100.00	\$333,700.00	\$333,700.00							
29	Education (including Library)			9.12%	\$13,718.82	\$150,369.53	\$164,088.35	\$164,088.35							
30	Unclassified			2.70%	\$11,000.00	\$408,000.00	\$419,000.00	\$419,000.00							
31	Utilities and Bulk Purchases			2.04%	\$31,200.00	\$1,529,300.00	\$1,560,500.00	\$1,560,500.00							
32	Landfill / Solid Waste Disposal			39.89%	\$282,000.00	\$707,000.00	\$989,000.00	\$989,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			13.86%	\$474,960.00	\$3,426,340.00	\$3,901,300.00	\$3,812,900.00		\$11,500.00	\$76,900.00				
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services			21.12%	\$116,110.00	\$549,840.00	\$665,950.00	\$665,950.00							
43	Court and Public Defender	4.00	1.00	5.29%	\$14,842.42	\$280,557.58	\$295,400.00	\$295,400.00							
44	Capital			43.90%	\$90,000.00	\$205,000.00	\$295,000.00	\$175,000.00			\$120,000.00				
45	Debt			3.82%	\$208,600.00	\$5,461,400.00	\$5,670,000.00	\$4,070,000.00		\$630,000.00	\$970,000.00				
46	Deferred Charges			#DIV/0!	\$0.00	\$0.00	\$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			2.63%	\$67,478.00	\$2,562,300.00	\$2,629,778.00	\$2,629,778.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	179.00	79.00	1.72%	\$731,100.90	\$42,626,899.10	\$43,358,000.00	\$39,486,016.35	\$477,983.65	\$822,000.00	\$2,572,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)				Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	338	\$50,242,000.00	1.58%	15A Public Schools	12	\$108,537,300.00	23.95%
2 Residential	8,683	\$2,248,542,675.00	70.54%	15B Other Schools	1	\$7,388,000.00	1.63%
3A/3B Farm	12	\$918,129.00	0.03%	15C Public Property	140	\$42,614,500.00	9.40%
4A Commercial	523	\$671,474,200.00	21.07%	15D Church and Charities	30	\$72,698,400.00	16.04%
4B Industrial	23	\$20,922,300.00	0.66%	15E Cemeteries & Graveyards	1	\$80,400.00	0.02%
4C Apartments	19	\$195,318,300.00	6.13%	15F Other Exempt	118	\$221,951,000.00	48.97%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	9,598	\$3,187,417,604.00	100.00%	Total	302	\$453,269,600.00	100.00%
Average Ratio (%), Assessed to True Value				89.70%			
Equalized Valuation, Taxable Properties				\$3,553,419,848.38			
Total # of property tax appeals filed in 2018				County Tax Board		56.00	
				State Tax Court		21.00	
Number of 2018 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				45.00			
Amount paid out by municipality for tax appeals in 2018				\$59,531.06			

Percentage of Exempt vs.
Non-Exempt Properties 14.22%

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 2018 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	13	\$0.00	\$169,700.00	\$6,652.24
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	13	0.00	169,700.00	6,652.24

**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		5.00	58,900.00	\$38,600.00	\$16,000.00	\$0.00	\$0.00	\$4,300.00
Supervisory Staff (Department Heads & Managers)	11.00	1.00	1,947,555.00	\$1,481,220.00	\$12,000.00	\$164,000.00	\$174,335.00	\$116,000.00
Police Officers (Including Superior Officers)	55.00	14.00	8,694,185.00	\$5,577,010.00	\$569,300.00	\$1,241,900.00	\$871,675.00	\$434,300.00
Fire Fighters (Including Superior Officers)	31.00		4,609,810.00	\$2,923,500.00	\$392,000.00	\$548,000.00	\$491,310.00	\$255,000.00
All Other Union Employees not listed above	35.00		6,772,690.00	\$4,773,130.00	\$510,855.00	\$528,000.00	\$554,705.00	\$406,000.00
All Other Non-Union Employees not listed above	47.00	59.00	1,832,490.00	\$911,100.00	\$4,500.00	\$101,000.00	\$744,890.00	\$71,000.00
Totals	179.00	79.00	23,915,630.00	\$15,704,560.00	\$1,504,655.00	\$2,582,900.00	\$2,836,915.00	\$1,286,600.00

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	43.00	\$11,910.00	\$512,130.00	38.00	\$11,682.84	\$443,947.92
Parent & Child	18.00	\$21,435.00	\$385,830.00	18.00	\$21,713.76	\$390,847.68
Employee & Spouse (or Partner)	21.00	\$24,530.00	\$515,130.00	23.00	\$23,168.76	\$532,881.48
Family	65.00	\$34,705.00	\$2,255,825.00	62.00	\$32,601.96	\$2,021,321.52
Employee Cost Sharing Contribution (enter as negative -)			(\$832,000.00)			(\$900,000.00)
Subtotal	147.00		\$2,836,915.00	141.00		\$2,488,998.60
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	23	\$6,000.00	\$138,000.00	25	\$9,797.09	\$244,927.25
Parent & Child	5	\$13,000.00	\$65,000.00	5	\$20,000.12	\$100,000.60
Employee & Spouse (or Partner)	45	\$13,600.00	\$612,000.00	43	\$23,289.16	\$1,001,433.88
Family	29	\$23,600.00	\$684,400.00	29	\$37,893.35	\$1,098,907.15
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	102.00		\$1,499,400.00	102.00		\$2,445,268.88
GRAND TOTAL	249.00		\$4,336,315.00	243.00		\$4,934,267.48

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	2020 Budget	2021 Budget	All Additional Future Years' Budgets	
		Deductions						
Local School Debt	\$4,715,000.00	\$4,715,000.00	\$0.00	Utility Fund - Principal	\$825,000.00	\$690,000.00	\$708,400.00	\$2,995,000.00
Regional School Debt	\$0.00	\$0.00	\$0.00	Utility Fund - Interest	\$110,000.00	\$93,600.00	\$78,800.00	\$229,400.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$0.00			
Sewer	\$5,957,150.00	\$5,957,150.00	\$0.00	Bond Anticipation Notes - Interest	\$35,000.00			
0			\$0.00	Bonds - Principal	\$3,522,000.00	\$3,595,700.00	\$3,551,600.00	\$19,337,000.00
0			\$0.00	Bonds - Interest	\$658,000.00	\$580,600.00	\$506,800.00	\$1,858,200.00
0			\$0.00	Loans & Other Debt - Principal	\$348,000.00	\$338,200.00	\$343,200.00	\$1,098,300.00
0			\$0.00	Loans & Other Debt - Interest	\$32,000.00	\$26,600.00	\$21,600.00	\$32,400.00
0			\$0.00	Total	\$5,530,000.00	\$5,324,700.00	\$5,210,400.00	\$25,550,300.00
Municipal Purposes				Total Principal	\$4,695,000.00	\$4,623,900.00	\$4,603,200.00	\$23,430,300.00
Debt Authorized	\$100.00		\$100.00	Total Interest	\$835,000.00	\$700,800.00	\$607,200.00	\$2,120,000.00
Notes Outstanding	\$4,970,750.00		\$4,970,750.00	% of Total Current Year Budget	12.75%			
Bonds Outstanding	\$30,005,850.00	\$3,120,650.48	\$26,885,199.52					
Loans and Other Debt	\$2,088,638.80		\$2,088,638.80					
Total (Current Year)	\$47,737,488.80	\$13,792,800.48	\$33,944,688.32	Description	Debt Not Listed Above			
Population (2010 census)	28,126			Total Guarantees - Governmental	N/A			
Per Capita Gross Debt	\$1,697.27			Total Guarantees - Other				
Per Capita Net Debt	\$1,206.88			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$3,496,642,940.33		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		0.97%		Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
				Rating		AA		
				Year of Last Rating		2017		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - Notes

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