



State of New Jersey
Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY:

0434 Voorhees Township - County of Camden



Adopted



Municode: 0434

Website: www.voorheesnj.com

Filename: 0434_fba_2022.xlsm

Phone Number:
Mailing Address:

8564297026

2400 Voorhees Town Center

Municipality: Voorhees

State: NJ Zip: 08043

Mayor

First Name

Middle Name

Last Name

Term Expires

Business Email

Michael

R.

Mignogna

12/31/2023

mmignogna@voorheesnj.com

Chief Administrative Officer

Chief Financial Officer

Dean

Ciminera

dciminera@voorheesnj.com

Municipal Clerk

Dianna

Ober

dober@voorheesnj.com

Registered Municipal Accountant

Daniel

DiGangi

ddigangi@bowman.cpa

Governing Body Members

First Name

Middle Name

Last Name

Term Expires

Business Email

Jason

Ravitz

12/31/2024

jravitz@voorheesnj.com

Michelle

Nocito

12/31/2024

mnocito@voorheesnj.com

Harry

Platt

12/31/2023

hplatt@voorheesnj.com

Jacklyn

Fetbroyt

12/31/2022

jfetbroyt@voorheesnj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 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	0.920	22.38%	\$2,399.62
Municipal Library		0.00%	\$0.00
Municipal Open Space	0.020	0.49%	\$52.17
Municipal Arts and Culture		0.00%	\$0.00
Fire Districts (avg. rate/total levies)		0.00%	\$0.00
Other Special Districts (total levies)		0.00%	\$0.00
Local School District	1.536	37.36%	\$4,006.32
Regional School District	0.677	16.45%	\$1,765.81
County Purposes	0.879	21.39%	\$2,292.68
County Library	0.057	1.39%	\$148.67
County Board of Health		0.00%	\$0.00
County Open Space	0.023	0.55%	\$59.99
Other County Levies (total)		0.00%	\$0.00
Total (Calendar Year 2021 Budget)	4.112	100.00%	\$10,725.25

Total Taxable Valuation as of October 1, 2021 \$3,206,327,157.00
(To be used to calculate the current year tax rate)
Current Year Average Residential Assessment \$260,828.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate			
Prior Year	Current Year	% Change (+/-)	
0.920		-100.00%	

Comparison - Municipal Purposes Tax Levy			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$29,327,000.00	\$30,562,000.00	4.21%	\$1,235,000.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,399.62	\$0.00	-100.00%	(\$2,399.62)

Current Year 2022 Budget	Actual/Estimated	Tax Levy
Taxes		
Municipal Purpose Tax	ACTUAL	\$30,562,000.00
Municipal Library		
Municipal Open Space	ACTUAL	\$641,200.00
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$50,000,000.00
Regional School District	ESTIMATED	\$21,800,000.00
County Purposes	ESTIMATED	\$29,450,000.00
County Library	ESTIMATED	\$1,825,000.00
County Board of Health		
County Open Space	ESTIMATED	\$725,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$135,003,200.00

Revenue Anticipated, Excluding Tax Levy	15,497,000.00
Budget Appropriations, before Reserve for Uncollected Taxes	43,652,000.00
Total Non-Municipal Tax Levy	\$104,441,200.00
Amount to be Raised by Taxes - Before RUT	\$132,596,200.00
Reserve for Uncollected Taxes (RUT)	\$2,407,000.00
Total Amount to be Raised by Taxes	\$135,003,200.00

% of Tax Collections used to Calculate RUT

If % used exceeds the actual collection % then reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2021	130,556,384.70
Total Tax Levy, CY 2021	131,512,675.09
% of Taxes Collected, CY 2021	99.27%

Delinquent Taxes - December 31, 2021

\$827,776.37

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	13.17%	\$517,100.00	\$3,925,700.00	\$4,442,800.00	\$4,350,000.00	\$87,800.00		\$5,000.00				
08	Local Revenue	-2.36%	(\$132,830.20)	\$5,622,830.20	\$5,490,000.00	\$3,048,000.00			\$2,442,000.00				
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	-21.38%	(\$129,169.00)	\$604,169.00	\$475,000.00	\$475,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	1.19%	\$7,419.41	\$625,655.59	\$633,075.00	\$633,075.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$2,067,576.07	\$2,275,952.76	\$2,275,952.76							
10	Public and Private Revenue	10.08%	\$208,376.69	\$1,645,961.76	\$1,645,100.00	\$1,633,100.00			\$12,000.00				
08	Other Special Items	-0.05%	(\$861.76)	\$951,275.14	\$850,730.24	\$850,730.24							
15	Receipts from Delinquent Taxes	-10.57%	(\$100,544.90)										
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.92%	(\$919,980.54)	\$31,481,980.54	\$30,562,000.00	\$30,562,000.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.37%	\$2,337.93	\$638,862.07	\$641,200.00		\$641,200.00						
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	-1.10%	(\$548,152.37)	\$49,795,152.37	\$49,247,000.00	\$46,059,000.00	\$729,000.00	\$0.00	\$2,459,000.00	\$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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility
	Full-Time	Part-Time												
20	General Government	24.00	8.00	-2.35%	(\$67,200.00)	\$2,859,000.00	\$2,791,800.00							
21	Land-Use Administration	4.00		-5.31%	(\$23,100.00)	\$411,800.00	\$411,800.00							
22	Uniform Construction Code	2.00	2.00	26.96%	\$102,700.00	\$483,700.00	\$483,700.00							
23	Insurance			7.68%	\$450,000.00	\$6,310,000.00	\$6,055,000.00				\$255,000.00			
25	Public Safety	113.00	53.00	1.39%	\$183,694.13	\$13,258,339.40	\$12,147,900.00	\$1,294,133.53						
26	Public Works	34.00	2.00	2.36%	\$121,977.75	\$5,163,496.73	\$3,750,700.00	\$37,674.48	\$202,200.00		\$1,294,900.00			
27	Health and Human Services	4.00		9.29%	\$23,200.00	\$249,600.00	\$272,800.00							
28	Parks and Recreation		4.00	-3.72%	(\$18,700.00)	\$502,800.00	\$384,100.00							
29	Education (including Library)			3.82%	\$6,318.16	\$165,598.83	\$171,916.99	\$100,000.00						
30	Unclassified			-3.68%	(\$19,000.00)	\$517,500.00	\$498,000.00							
31	Utilities and Bulk Purchases			4.76%	\$83,000.00	\$1,742,500.00	\$1,825,500.00							
32	Landfill / Solid Waste Disposal			-1.38%	(\$14,000.00)	\$1,013,000.00	\$999,000.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			5.88%	\$280,215.00	\$4,769,235.00	\$4,946,550.00		\$13,800.00		\$89,100.00			
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00							
42	Shared Services			-6.44%	(\$43,585.00)	\$676,660.00	\$633,075.00							
43	Court and Public Defender	3.00	2.00	-6.76%	(\$19,100.00)	\$282,700.00	\$263,600.00							
44	Capital			62.21%	\$820,700.56	\$1,319,299.44	\$2,140,000.00	\$1,815,000.00			\$25,000.00			
45	Debt			-2.01%	(\$118,000.00)	\$5,880,000.00	\$4,454,000.00		\$513,000.00		\$795,000.00			
46	Deferred Charges			#DIV/0!	\$15,750.00	\$0.00	\$15,750.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00							
50	Reserve for Uncollected Taxes			-11.08%	(\$300,000.00)	\$2,707,000.00	\$2,407,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00							
Total		188.00	67.00	3.07%	\$1,464,870.60	\$47,782,129.40	\$42,812,191.99	\$3,246,808.01	\$729,000.00	\$0.00	\$2,459,000.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)				Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	329	\$50,791,200.00	1.58%	15A Public Schools	12	\$108,537,300.00	23.41%
2 Residential	8,687	\$2,265,817,005.00	70.67%	15B Other Schools	1	\$7,388,000.00	1.59%
3A/3B Farm	10	\$704,309.00	0.02%	15C Public Property	140	\$42,486,200.00	9.16%
4A Commercial	524	\$666,309,900.00	20.78%	15D Church and Charities	30	\$75,125,300.00	16.20%
4B Industrial	22	\$20,327,400.00	0.63%	15E Cemeteries & Graveyards	1	\$80,400.00	0.02%
4C Apartments	19	\$195,114,900.00	6.09%	15F Other Exempt	140	\$230,104,900.00	49.62%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$7,262,443.00	0.23%				
Total	9,592	\$3,206,327,157.00	100.00%	Total	324	\$463,722,100.00	100.00%
Average Ratio (%), Assessed to True Value		83.80%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$3,826,166,058.47		14.46%			
Total # of property tax appeals filed in 2021		County Tax Board	64.00				
		State Tax Court	49.00				
Number of 2021 County Tax Board decisions appealed to Tax Court			0.00				
Number of pending property tax appeals in State Tax Court			118.00				
Amount paid out by municipality for tax appeals in 2021			\$0.00				

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abateements				Taxes if Billed in Full 2021 Total Tax Rate	
	# of Parcels	PILOT Billing/Revenue	Assessed Value		
G Commercial/Industrial Exemption	N/A				
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/Abateements	0	0.00	0.00	0.00	

Long Term Tax Exemptions

Sheet UFB-6C

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	94,800.00	\$38,600.00	\$17,000.00	\$2,500.00	\$32,400.00	\$4,300.00
Supervisory Staff (Department Heads & Managers)	11.00		1,813,100.00	\$1,291,000.00	\$15,100.00	\$210,000.00	\$195,000.00	\$102,000.00
Police Officers (Including Superior Officers)	54.00	13.00	9,189,905.00	\$6,005,905.00	\$214,000.00	\$1,705,000.00	\$787,000.00	\$478,000.00
Fire Fighters (Including Superior Officers)	38.00		5,561,032.00	\$3,402,032.00	\$340,000.00	\$1,054,000.00	\$482,000.00	\$283,000.00
All Other Union Employees not listed above	77.00		8,679,100.00	\$5,369,400.00	\$530,000.00	\$821,100.00	\$1,509,600.00	\$449,000.00
All Other Non-Union Employees not listed above	5.00	45.00	1,192,900.00	\$936,900.00	\$34,000.00	\$53,000.00	\$94,000.00	\$75,000.00
Totals	185.00	63.00	26,530,837.00	\$17,043,837.00	\$1,150,100.00	\$3,845,600.00	\$3,100,000.00	\$1,391,300.00

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

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			49.00	\$11,900.00	\$583,100.00	53.00	\$11,661.00	\$618,033.00
Parent & Child			17.00	\$20,890.00	\$355,130.00	16.00	\$20,318.00	\$325,088.00
Employee & Spouse (or Partner)			28.00	\$23,655.00	\$662,340.00	23.00	\$23,084.00	\$530,932.00
Family			69.00	\$32,710.00	\$2,256,990.00	64.00	\$31,994.00	\$2,047,616.00
Employee Cost Sharing Contribution (enter as negative -)					(\$1,002,000.00)			(\$910,360.00)
Subtotal			163.00		\$2,855,560.00	156.00		\$2,611,309.00
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			1	\$33,395.00	\$33,395.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)					(\$1,002.00)			\$0.00
Subtotal			1.00		\$32,393.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost								
Single Coverage			27	\$7,540.00	\$203,580.00	27	\$6,007.00	\$162,189.00
Parent & Child			8	\$17,525.00	\$140,200.00	6	\$14,548.00	\$87,288.00
Employee & Spouse (or Partner)			45	\$17,160.00	\$772,200.00	45	\$14,582.00	\$656,190.00
Family			29	\$33,545.00	\$972,805.00	31	\$25,735.00	\$797,785.00
Employee Cost Sharing Contribution (enter as negative -)					\$0.00			\$0.00
Subtotal			109.00		\$2,088,785.00	109.00		\$1,703,452.00
GRAND TOTAL			273.00		\$4,976,738.00	265.00		\$4,314,761.00

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

USER FRIENDLY BUDGET SECTION

**Legal basis for benefit
(check applicable items)**

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
