Government that Works!

NEW JERSEY DEPARTMENT OF THE TREASURY

LOCAL GOVERNMENT BUDGET REVIEW

TOWNSHIP OF VOORHEES

DONALD T. DiFRANCESCO
Acting Governor

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OCTOBER, 2001

GOVERNMENT THAT WORKS

OPPORTUNITIES FOR CHANGE
The Report of the Township of Voorhees

New Jerseyans deserve the best government their tax dollars can provide. Efficiency in government and a common sense approach to the way government does business, both at the state and at the local level, are important to Acting Governor Donald T. DiFrancesco. It means taxpayers should get a dollar's worth of service for every dollar they send to the government, whether it goes to Trenton, their local town hall, or the school board. Government on all levels must stop thinking that money is the solution to their problems and start examining how they spend the money they now have. It is time for government to do something different.

Of major concern is the rising cost of local government. There is no doubt that local government costs and the property taxes that pay for them have been rising steadily over the past decade. The Local Government Budget Review (LGBR) program was created in 1994 by former Governor Whitman, marking the first time the state worked as closely with towns to examine what is behind those costs. The Local Government Budget Review (LGBR) program's mission is simple: to help local governments and school boards find savings and efficiencies without compromising the delivery of services to the public.

The LGBR program utilizes an innovative approach, which combines the expertise of professionals, primarily from the Departments of Treasury, Community Affairs, and Education, with team leaders who are experienced local government managers. In effect, it gives local governments a comprehensive management review and consulting service provided by the state at no cost to them. To find those "cost drivers" in local government, teams review all aspects of local government operation, looking for ways to improve efficiency and reduce costs.

In addition, teams also document those state regulations and mandates which place burdens on local governments without value-added benefits and suggest, on behalf of local officials, which ones should be modified or eliminated. Teams also look for "best practices" and innovative ideas that deserve recognition and that other communities may want to emulate.

Based upon the dramatic success of the program and the number of requests for review services, in July, 1997, the program was expanded, tripling the number of teams in an effort to reach more

communities and school districts. The ultimate goal is to provide assistance to local government that results in meaningful property tax relief to the citizens of New Jersey.

THE REVIEW PROCESS

In order for a town, county, or school district to participate in the Local Government Budget Review program, a majority of the elected officials must request the help of the review team through a resolution. There is a practical reason for this: to participate, the governing body must agree to make all personnel and records available to the review team, and agree to an open public presentation and discussion of the review team's findings and recommendations.

As part of the review, team members interviewed each elected official, as well as employees, appointees, members of the public, contractors, and any other appropriate individuals. The review teams examined current collective bargaining agreements, audit reports, public offering statements, annual financial statements, the municipal code and independent reports and recommendations previously developed for the governmental entities, and other relevant information. The review team physically visited and observed the work procedures and operations throughout the governmental entity to observe employees in the performance of their duties.

In general, the review team received the full cooperation and assistance of all employees and elected officials. That cooperation and assistance was testament to the willingness on the part of most to embrace recommendations for change. Those officials and employees who remain skeptical of the need for change or improvement will present a significant challenge for those committed to embracing the recommendations outlined in this report.

Where possible, the potential financial impact of an issue or recommendation is provided in this report. The recommendations do not all have a direct or immediate impact on the budget or the tax rate. In particular, the productivity enhancement values identified in this report do not necessarily reflect actual cash dollars to the municipality, but do represent the cost of the entity's current operations and an opportunity to define the value of improving upon such operations. The estimates have been developed in an effort to provide the entity an indication of the potential magnitude of each issue and the savings, productivity enhancement, or cost to the community. We recognize that all of these recommendations cannot be accomplished immediately and that some of the savings will occur only in the first year. Many of these suggestions will require negotiations through the collective bargaining process. We believe, however, that these estimates are conservative and achievable.

LOCAL GOVERNMENT BUDGET REVIEW
EXECUTIVE SUMMARY
TOWNSHIP OF VOORHEES

Township Government
The team recommends that the committee members either reimburse the township for the health benefits premium or decline to take coverage, saving $32,616.

Municipal Clerk
By reducing the number of mail notices for licenses and registrations, the township could save $1,272.

Animal Control
The township should conduct a complete animal census every other year, and make an effort to more fully license all dogs in the township, at an annual expense of $3,000, yielding a revenue enhancement of $18,951.

Purchasing
The team recommends that the township prepare and process purchase requisitions electronically, for a one-time expense of $12,000 in hardware and software, yielding an annual productivity enhancement of $12,500.

Police
The team recommends that the township reorganize the management structure of the police department as retirements provide opportunities, saving $321,298.

The township should consider revising its drug and alcohol testing policy to include law enforcement staff in random testing, at an expense of $500.

The township should consider establishing a fee for alarm registration, yielding a revenue enhancement of $3,000.

The team recommends that the police department abolish the assignment of court detective, yielding a productivity enhancement of $4,603.

By using civilian retired police for evidence operations, the township could save $3,265.

The team recommends that the township discontinue providing call taking and dispatching locally and contract with the county for this service, saving $438,746 annually, plus a one-time savings of $500,000. The team also recommends that the township add one full-time and one half-time records clerk to staff the reception position, at an expense of $63,000.

The department should consider selling or transferring 18 older police vehicles, saving $14,400 in maintenance and insurance.

Public Works

By reducing the trash crew size on conventional trucks to one driver and one laborer, the township could yield a productivity enhancement of $143,352.

The township should consider revising the bottle and can recycling collection schedule to every other week and use the staff to properly staff other public works functions during the non recycling pickup week, yielding a productivity enhancement of $54,175. Further consideration should be given to biweekly paper collection as well.

The team recommends that the township purchase and utilize a computerized work order system to track costs and quantify work performed in all areas of public works and parks and recreations, at a one-time expense of $4,500.

Construction Code Office

The team recommends that the township properly destroy any records not required to be saved, and microfilm UCC files that must be retained, at an expense of $5,000.

Sewer Utility

By more formally consolidating the sewer utility into the department of public works, the township could save $57,168.

Collective Bargaining Issues

The team recommends that the township negotiate to eliminate the shift differential pay for police officers, sergeants, and dispatchers during the next contract negotiations, potentially saving $77,412.

By renegotiating the uniform purchase portion of the contract to a quartermaster system, the township could potentially save $20,000. The township should also consider revising its method of paying for uniform cleaning expenses, saving an additional $23,050.

The team recommends that the township negotiate a thorough change in police base salaries to reduce the starting salary and to extend the step schedule, potentially saving $59,230 per new hire.

COMPARISON OF BUDGET APPROPRIATIONS, STATE AID,
AND LOCAL TAX RATE WITH RECOMMENDED REDUCTIONS IN
THE TOWNSHIP OF VOORHEES

Areas Involving Monetary Recommendations	One-time Savings/ Expense	Annual Savings/ Expense	*Potential Savings	Totals
Township Government				
Committee members either reimburse or waive health benefits premium		$32,616		
				$32,616
Municipal Clerk				
Reduce number of mail notices for licenses and registrations		$1,272		
				$1,272
Animal Control				
Conduct complete animal census every other year		($3,000)		
Revenue enhancement for animal census		$18,951		
				$15,951
Purchasing				
Prepare and process purchase requisitions electronically	($12,000)	$12,500		
				$500
Police				
Reorganize management structure of police department		$321,298		
Revise drug and alcohol testing policy to include law enforcement staff		($500)		
Establish a fee for alarm registration		$3,000		
Abolish assignment of court detective		$4,603		
Use civilian retired police for evidence operations		$3,265		
Discontinue providing call taking and dispatching and contract with county	$500,000	$438,746		
Hire one full-time and one half-time records clerk		($63,000)		
Sell or transfer 18 older police vehicles		$14,400		
				$1,221,812
Public Works				
Reduce trash crew size on conventional trucks		$143,352		
Revise bottle and can recycling collection to every other week		$54,175		
Purchase and utilize computerized work order system	($4,500)			
				$193,027

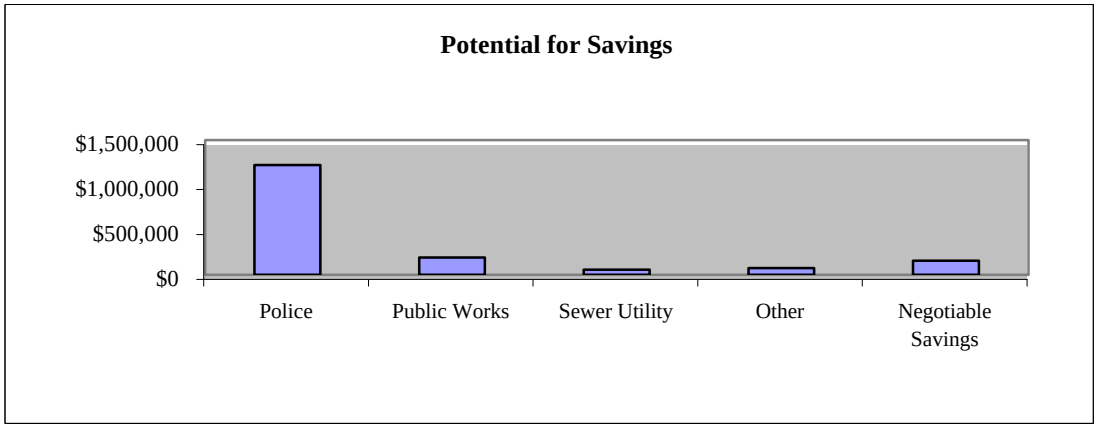
COMPARISON OF BUDGET APPROPRIATIONS, STATE AID,
AND LOCAL TAX RATE WITH RECOMMENDED REDUCTIONS IN
THE TOWNSHIP OF VOORHEES

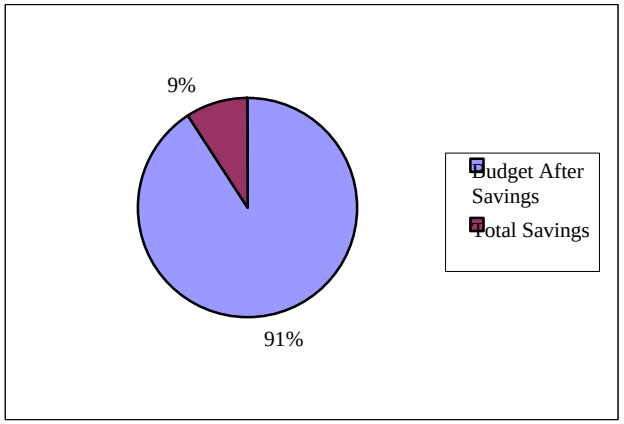
Areas Involving Monetary Recommendations	One-time Savings/ Expense	Annual Savings/ Expense	*Potential Savings	Totals
Construction Code Office				
Use microfilm to UCC files that must be retained		($5,000)		
				($5,000)
Sewer Utility				
Formally consolidate sewer utility into public works department		$57,168		
				$57,168
Collective Bargaining Issues				
Negotiate to eliminate shift differential pay			*$77,412*	
Renegotiate uniform purchase portion of contract to a quartermaster system			*$20,000*	
Revise method of paying for uniform cleaning expenses		$23,050		
Negotiate a change in base salaries to reduce starting salary			*$59,230*	
				$23,050
Total Recommended Savings	**$483,500**	**$1,056,896**	***$156,642***	**$1,540,396**

*$156,642 not included in savings of $1,540,396.

Total Amount Raised for Municipal Tax	**$7,263,560**
Savings as a % of Municipal Tax	**21%**
Total Budget	**$16,640,000**
Savings as a % of Budget	**9%**
Total State Aid	**$2,819,223**
Savings as a % of State Aid	**55%**

COMPARISON OF BUDGET APPROPRIATIONS, STATE AID, AND LOCAL TAX RATE WITH RECOMMENDED REDUCTIONS IN THE TOWNSHIP OF VOORHEES





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COMMUNITY OVERVIEW

The Township of Voorhees is a very attractive suburban community in Camden County, encompassing 11.6 square miles. It is located less than 20 miles east of Philadelphia, and midway between New York and Washington, DC. Voorhees is one of 37 municipalities in Camden County. It is bordered on the north by Cherry Hill Township and to the east by Evesham Township in Burlington County. The southern border is shared with Berlin Township, Berlin Borough, Lindenwold Borough, Gibbsboro Borough, and Somerdale Borough. The median family income as of 1997 was $77,575, compared to Camden County's $48,591.

The residential neighborhoods reflect a variety of housing types and ages. The commercial development is equally diverse, including a regional shopping mall, several other shopping centers, manufacturing, professional and medical offices, and industrial sites.

The largest employers in Voorhees include the Echelon Mall, West Jersey Health Systems Inc., and CIGNA Insurance Inc., employing between 850 and 1,350 employees.

The 1990 census reported a total of 24,559 persons in Voorhees. The 1999 New Jersey Municipal Data Book estimates the 1996 population of Voorhees Township at 25,797. According to those interviewed, the 2000 census count is expected to exceed 30,000. The 1990 census reports that the labor force was 13,314. Of those who commuted to work, 75% (over 10,000) drove alone, 9% carpooled, and 16% either walked or took other forms of transportation. Approximately 68% of those working outside their home commuted less than 35 minutes, while 29% commuted 45 minutes or more. The remaining 3% worked at home. The census reports that 45% of Voorhees residents are employed in Camden County, 23% work outside the county and 32% work outside of New Jersey.

The 1990 census reports that the population was predominantly white, with minorities making up approximately 15%. The minority population was equally distributed between black and Asian races.

Approximately 16% of the population were 55 or older, and approximately 27.9% were under 20 years old. Voorhees' over 65 population represented 9.5% in 1990. The 21 - 64 year old age bracket represented 55.8% of the population.

Approximately 46% of the working citizens of Voorhees were employed in managerial and professional occupations. About 35% were employed in sales, technical, or administrative support occupations. The remaining employees were predominantly employed in precision production and service occupations or as machine operators, fabricators, and laborers. Less than 100 were employed in farming/fishing occupations.

The New Jersey State Development and Redevelopment Plan (the State Plan) has identified two planning areas in Voorhees Township. Planning areas are designed to guide the application of the statewide policies to the diverse characteristics of the state's geography and to help

communities decide the appropriate location and size of centers. The central and western portions of the township are classified as PA2, Suburban. The eastern area of the township is designated as PA3, Fringe. The Suburban Planning Area is generally located adjacent to the more densely developed area in surrounding municipalities, but can be distinguished from them by a lack of high density centers and by the availability of vacant, developable land. The Fringe Planning Area is at the edge of the developing suburban areas, but is not planned to have urban level infrastructure. The Fringe Planning Area is a predominantly rural landscape.

Public Services

Three major highway arteries service the Voorhees Township area. State Route 73, a north/south artery leading to the Betsy Ross Bridge and southern New Jersey, traverses the eastern side of the township. US Route 30, running from the Atlantic City area to the Benjamin Franklin Bridge, runs near the southern border of the township. Nearby are Interstate 295, the New Jersey Turnpike, and State Route 70. Numerous county highways also serve the township.

Passenger rail service on the Atlantic City – Philadelphia line is available just south of the township in Lindenwold. Additionally, the PATCO High Speed Line to Philadelphia is available at the Lindenwold station and at the Woodcrest station in Voorhees. PSE&G and Connective Energy provide electric service to the township. South Jersey Gas provides natural gas service. Residents of Voorhees get their water from New Jersey American Water or from private wells. The township provides sewage collection, while the Camden County Municipal Utility Authority provides treatment. Some properties are served by private septic systems for sewage disposal. Virtua-West Jersey Hospital in Voorhees, University of Medicine and Dentistry of New Jersey Hospital, Kennedy Hospital in Stratford, and several other hospitals and out-patient medical centers in Voorhees and in the region provide Medical services.

GOVERNMENT

Scope of Review

The Voorhees Township Committee requested this review. As fieldwork began, the team asked the Voorhees fire district if they would like to participate in the review. The fire district did not respond in time for the team to include the district in its fieldwork.

We commend the township committee for inviting this review.

MUNICIPAL ORGANIZATION, FORM OF GOVERNMENT AND ELECTIONS

Township

A township committee form of government, as defined in N.J.S.A. 40A:63-1 et. seq., governs Voorhees Township. This provides for five committee members elected for three-year staggered terms. The committee members select one of their members as mayor. Together, the committee

acts both as the legislative and executive arms of the municipal government. The committee employs an administrator, several department heads, and other staff members to run the daily activities of the municipality.

The committee member terms are staggered, such that two members run in each of two years, and a fifth member runs in the third year. Importantly, while election issues are an annual event in this form of government, it appears that the elected officials have, over time, permitted the administrative functions of government to be run professionally.

Typically, voters select candidates during the June primary election to appear on the November general election ballot. The terms of office begin the following January. The township had 15,127 registered voters eligible to vote in the 1999 general election. In the 1999 general election, 4,498 votes were cast for township committee candidates, representing about 30% of those eligible. In the 2000 fire district election, 508 votes were cast, representing about 3% of those eligible.

In the township committee form, the mayor has no additional authority other than that provided by law (N.J.S.A. 40A:63-5) and has the same right to participate in discussions and to vote as any other member of the township committee.

I. BEST PRACTICES

A very important part of the Local Government Budget Review report is the Best Practices section. During the course of every review, each review team identifies procedures, programs, and practices which are noteworthy and deserving of recognition. Best practices are presented to encourage replication in communities and schools throughout the state. By implementing these practices, municipalities and school districts can benefit from the Local Government Budget Review process and possibly save considerable expense on their own.

Just as we are not able to identify every area of potential cost savings, the review team cannot cite every cost-effective effort. The following are those best practices recognized for cost and/or service delivery effectiveness.

The domestic violence taskforce, a civilian, volunteer group trained to assist the police with victim assistance after an incident, allows officers to return to the street earlier, while people who are specially trained to provide needed assistance help the victims.

In many municipalities some members of the various boards and committees do not regularly attend board meetings. This often results in important committee work being shifted to the active members and spending valuable committee or staff time being spent on updating absent members on committee activities. In addition, citizens who may have an interest in being active on a committee are not able to fill the appointment. Voorhees appears to have effectively limited its exposure to the problems of poor attendance by having established a minimum attendance policy that permits the appointee to be removed if they fail to attend three successive meetings or at least one-third of the committee meetings. We believe this serves to underscore the importance of the various boards and committees to the well being of the township and insures active governance.

The township has a long-standing commitment to professional management that has served the township well. The quality of the township operations, while often transparent to casual observers, is a direct result of effective, knowledgeable, and professional management. The team has observed municipalities that are unwilling to employ professional management. Such municipalities are very often hobbled by long-term difficulties with labor contracts, insurance claims, regulatory compliance, and personnel matters due to uninformed, short-term decision making. We were pleased to find that Voorhees has a long history of keeping political matters separate from the professional administration of the township operation.

The cooperative relationship between the township and the various youth recreation organizations is also a best practice. The township provides the ball fields, field maintenance, utilities and liability insurance. The recreation associations, in turn, provide the game preparation, such as field lining, rest rooms cleaning, and concession operation maintenance, in addition to providing sports programs for interested youth. This cooperative relationship has provided quality recreation programs and facilities in Voorhees, without the expense of the staff to prepare fields and provide programs.

II. OPPORTUNITIES FOR CHANGE/FINDINGS AND RECOMMENDATIONS

The purpose of this section of the report is to identify opportunities for change and to make recommendations that will result in more efficient operations and financial savings to the municipality and its taxpayers.

In its study, the team found the municipality makes a conscious effort to control costs and to explore areas of cost saving efficiencies within its operations. Many of these are identified in the Best Practices section of this report. Others will be noted, as appropriate, in the findings to follow. The municipality is to be commended for its efforts. The review team did find areas where additional savings could be generated and has made recommendations for change that will result in reduced costs or increased revenue.

Where possible, a dollar value has been assigned to each recommendation to provide a measure of importance or magnitude to illustrate cost savings. The time it will take to implement each recommendation will vary. It is not possible to expect the total projected savings to be achieved in a short period of time. Nevertheless, the total savings and revenue enhancements should be viewed as an attainable goal. Their impact will be reflected in the immediate budget, future budgets, and the tax rate(s). Some recommendations may be subject to collective bargaining considerations and, therefore, may not be implemented until the next round of negotiations. The total savings will lead to a reduction in tax rates resulting from improvements in budgeting, cash management, cost control and revenue enhancement.

One of the fundamental components of the team's analysis is to identify the true cost of a service. To this end, the team prepares a payroll analysis that summarizes personnel costs by function and attributes direct benefit costs to the salary of each individual. This figure will always be different from payroll costs in the budget or in expenditure reports because it includes health benefits, social security, pension, unemployment, and other direct benefit costs.

TOWNSHIP GOVERNMENT

Township Committee

The township committee members are paid a salary of $7,011 per year. The deputy mayor receives $7,074 and the mayor receives $7,105. The 1998 total employee position cost, including health benefits, social security, and Medicare for the committee, was $70,524. In 1999, four of the committee members received full family coverage from the township and one received employee/spouse coverage. One received dental and life insurance only. The cost of the benefits in 1999 was $32,616. Those interviewed report that when committee members have declined coverage they have not participated in the health benefits buy-back program. While it is permissible for elected officials to receive full-time employee benefits, we believe committee members should reimburse the township for these benefits or decline to take them, due to the part-time nature of the township committee positions.

Recommendation:

We recommend the committee members either reimburse the township for the health benefits premium or decline to take coverage.

Cost Savings: $32,616

The mayor is assigned one clerical staff person who prepares the mayoral correspondence in addition to other duties with the township. According to those interviewed the staff person in this office, or staff persons generally in the township do not work on any political campaign material or otherwise work on political assignments. Operating expenses for the mayor and the committee are budgeted under the 'Other Expenses' section of the department of administration. This line item also contains expenses for other areas, such as the township administrator and the municipal clerk, making it impractical to determine what was spent on township committee expenses alone. Our review of detail expenditure reports for this budget line did not reveal any questionable items of expense.

Administration

A previous township committee adopted an ordinance that established the position of full-time township administrator, as specified in N.J.S.A. 40A:9-136. The powers and duties of the administrator are specified in the Voorhees code. Generally, these duties include full administrative authority over all township departments. The current administrator has been the administrator in Voorhees for over 25 years, and is clearly one of the threads of continuity in the municipal government.

The administrator's office has one clerical staff person assigned. Operating expenses within the administrator's office are combined with those of the township committee and clerk's office and could not be segregated for this report. The team understands that the expenses were segregated in the year 2000 budget. The 1999 total other expense (OE) expenditures were $66,431. The 1999 salary and wage expenditure for the department was $107,518. Fully loaded wage costs were $138,174.

Often in municipalities comparable to Voorhees, one finds a larger number of administrative staff personnel. The Voorhees administrative staff is clearly operating very efficiently. Those interviewed stated that an acting administrator was not designated to serve during the absence of the administrator. The administrator is available to the staff by telephone, even while on vacation.

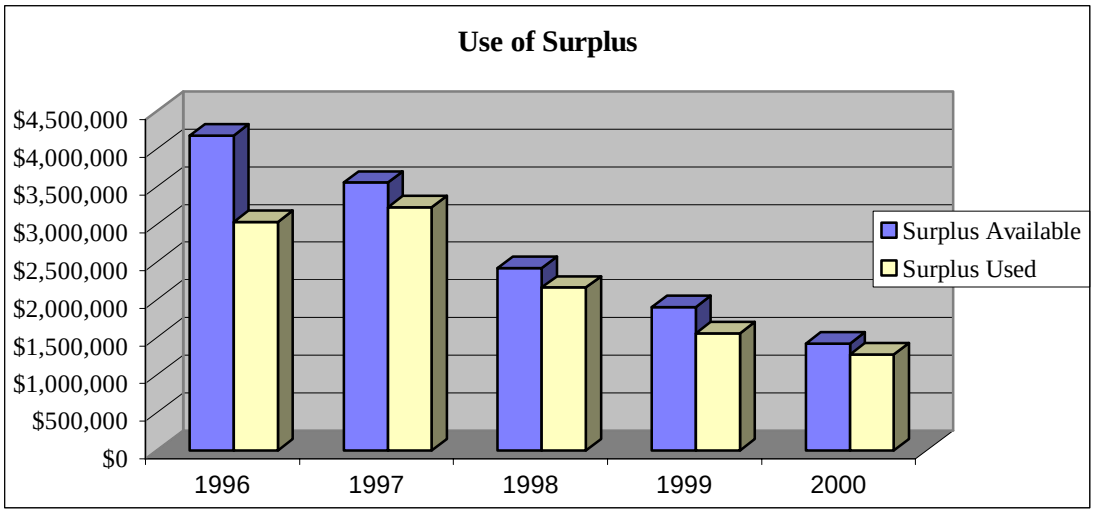
We conclude that the staffing in the administrator's office is appropriate for the variety of tasks that must be accomplished; however, the township committee should satisfy itself that continuity of the operation is adequate in the event of staff turnover.

The administrator shares an open office with four other staff members, including the secretary, personnel, payroll staff, and finance staff. The staff works remarkably well together considering

the very crowded office. With the anticipated relocation of the police department to a newly acquired vacant building, we feel the space needs for the balance of the administrative and finance staff should receive a high priority.

General Budgeting

Voorhees uses the calendar year budget traditional in New Jersey municipalities. The township has experienced a decreasing surplus, even while realizing an increasing ratable base. This appears to be primarily due to the use of surplus to maintain a level municipal tax rate while budgets increased. In addition, the township has used aggressive tax collection and miscellaneous revenue estimates in preparing its annual budgets. Accordingly, the ability of the township to replenish surplus has been limited in recent years. The following chart illustrates the trend on available surplus and its use in supporting the budget.



A review of the municipal surplus from 1996 through 2000 shows that, with the exception of 1997, the dollar amount of surplus used to balance the budget has decreased together with the amount of surplus available. In addition, the percentage used to balance the budget has increased.

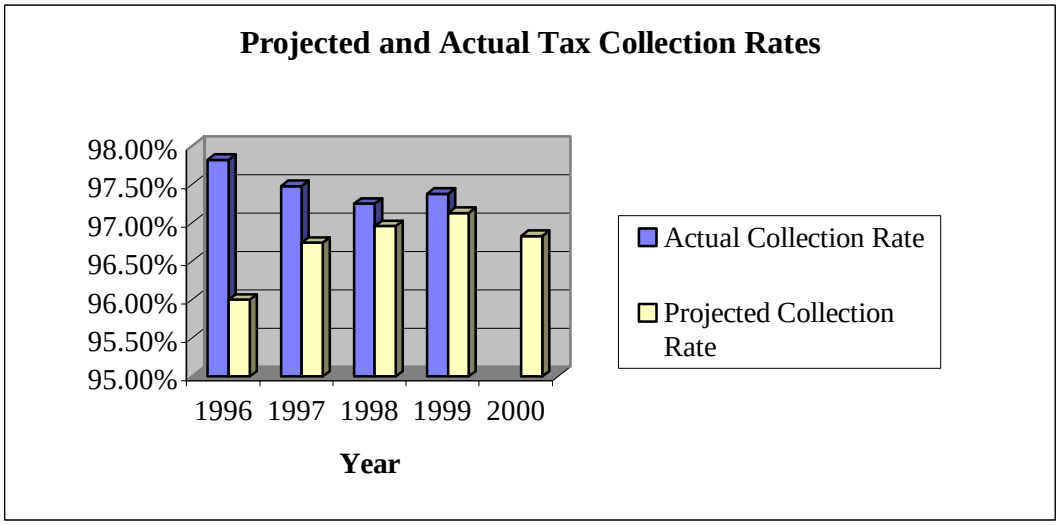
The decrease was a predictable result of the governing body's choosing to anticipate increasing estimates of tax collection and miscellaneous other revenue. When more aggressive estimates are made, less is available to become surplus.

Estimated Tax Collections

The township is required to establish a reserve for uncollected taxes on the entire tax levy, including the school, county, and fire levies. Accordingly, the dollar value of the difference between the estimated collection rate and the actual collection rate, up or down, is much greater than if calculated on the municipal levy alone.

State law permits municipalities to assume a collection rate not more than the rate actually achieved in the prior year. To the degree that a municipality estimates a collection rate lower

than what is actually achieved, the excess reserve funds become surplus. If a municipality estimates and attains the collection rate which it had the previous year, no surplus is generated. If a town were to collect less than estimated, surplus would be reduced accordingly. The following graph indicates that while the collection rate has been high (uniformly over 97%), the township has increased its estimated collection rate to reduce the appropriation needed to fund the reserve. The effect has been a reduction in the amount of surplus generated each year and an increased risk that there may be a shortfall in collections. A collection rate over 96% is typical of suburban municipalities in New Jersey, and reflects a diligent effort to pursue collections by the tax collector and her staff.



Prudence dictates that one conservatively estimate tax collections because fluctuations in economic conditions can cause tax appeals, bankruptcies, and financial difficulties, which reduce tax payments. If estimated collections are too ambitious, even minor collection problems can cause significant municipal budget and tax increases.

The team feels an estimated collection rate of at least two percentage points lower than the prior years actual collection rate provides a prudent estimate. In 1999, a 95.2% anticipated collection rate would have increased reserve for uncollected tax appropriation by $884,782. Assuming other items of anticipated revenue remained the same, the local purpose levy would have been $884,782 higher, increasing the local purpose tax rate six cents. However, anticipating this lower collection rate would have resulted in more available surplus in the following year and potentially a more stable tax rate over the long term. It appears that the township began lowering its estimate of collections in the 2000 budget.

Recommendation:

We recommend that the township decrease the anticipated tax collection rate to at least 2% below the prior year's actual collection rate and increase the appropriation for "reserve for uncollected taxes" in its budget.

Miscellaneous Revenue
Miscellaneous revenue is all revenue not derived from surplus, dedicated revenue, current taxes, or delinquent taxes. It includes local fees for various permits, licenses or activities, state and federal aid, and grants.

An analysis of the township's budget projections for miscellaneous revenue from local sources, compared to actual for the years 1996 through 1999, shows that the miscellaneous revenue projections for local revenue were estimated at 91.5% in 1996. Subsequent years' estimates became increasingly aggressive, such that in 1999 the township anticipated nearly 99% of the year's actual revenue. Similar to the comment on the tax collection rate, the governing body has left very little margin for a shortfall in revenue.

Non-budget revenue over the same period ranges from approximately $29,500 to $80,000 and appears to consist of relatively unpredictable income. Accordingly, we conclude that not budgeting for these items of revenue is appropriate.

Voorhees has successfully pursued many grant opportunities. The township has received grant funds for a variety of law enforcement, public works, and recreational projects.

We commend Voorhees for its active pursuit of grants.

General Observations
The township committee has worked to maintain a stable, modest, local-purpose tax rate in the township. However, we view the combination of the increasing use of surplus (as a percent of surplus available), the aggressive estimating of tax collections, the aggressive estimating of other revenue, and the decreasing surplus balance as a sign of financial stress. While it is not uncommon for municipalities to use any one of these mechanisms to solve a problem in the short term, the use of all these mechanisms over several years indicates increasing stress in the municipal financial statement. The resulting financial condition may not serve the township well if unexpected events, which the municipality does not control, such as property owner bankruptcies or successful tax appeals, cause revenue deficits. Regular, modest adjustments to the tax rate can serve to create a predictable local-purpose tax bill.

The township had also been routinely authorizing the deferral of regional high school taxes to the extent allowed by law. This practice treats tax receipts, due to the school district, as municipal surplus. This increase in surplus funds is, in turn, used to balance the municipal budget. According to those interviewed and the annual financial statement, the township committee discontinued this practice in 1999 and 2000.

We commend the township committee for acting to improve the financial condition of the township by discontinuing the use of deferred school tax to balance the budget.

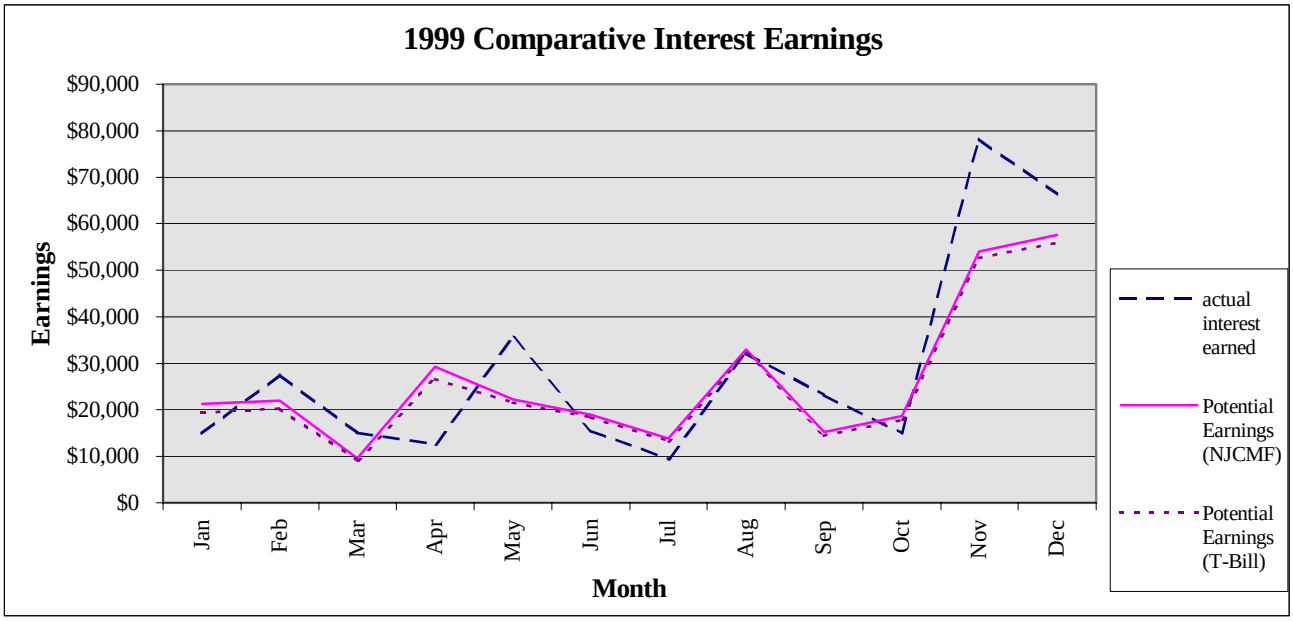
Cash Management
The team analyzed the management of the township's cash balances. According to the township's bank representative and the CFO, the bank is not charging any fees for banking

services provided to the township, but rather uses a "compensating balance" system for compensation. Under a "compensating balance" system, the bank requires the client to maintain a minimum account balance without earning interest, sufficient to compensate the bank for its services.

The township did not maintain a relationship with the New Jersey Cash Management Fund (NJCMF), a public funds investment division of the State Treasury. The NJCMF is an investment tool for idle funds, but does not provide bank services, such as check processing. Township cash balances are routinely invested in interest bearing checking accounts or certificates of deposit.

The team performed an analysis of the various operating bank accounts. Our analysis compares the interest actually earned by the township from January through December, 1998 to the earnings that would have been achieved in the NJCMF and the three-month treasury bill. The analysis was complicated by the fact that the township has not taken advantage of a common banking service called an account analysis. The bank account analysis, if requested, is provided with each month's bank statement. It shows the various charges, compensating balances, and averages daily balances. Accordingly, without an account analysis, we used the month ending balances from the statements. Using the month ending balances is not as accurate as an average daily balance in computing potential earnings.

The team's analysis shows that the aggregate month-end balances range from $2,377,861 to $12,484,876 and average $6,281,463 per month. The township's investment earnings exceed what the township would have earned in the NJCMF or in T-bills.



While the township has obtained competitive rates for its CDs, the team notes that CDs typically require a fixed term, with unattractive options for early redemption. Consequently, one must take the time to evaluate the upcoming cash needs, and time one's investments accordingly.

Additionally, one must reserve some funds for unexpected cash requirements. The NJCMF, which is a public funds investment division of the State Treasury, provides greater liquidity. Redeemed funds are generally available in one business day, reducing the amount of time required for completing CD transactions and timing investments, as well as eliminating the need for a cash flow reserve. During the time period studied, the NJCMF did provide the most competitive rate of return.

We commend the CFO for superior investment earnings.

Recommendations:

We recommend the CFO request each bank to provide a monthly account analysis. Additionally, we recommend that the township establish an account relationship with the NJCMF, in order to take advantage of times when the fund provides higher returns and as investments for funds that require high liquidity.

Debt Service

As of December 31,1999, the township's general fund had $16,165,000 (principal only) in outstanding general serial bonds. In addition, the township had $4,400,500 in bond anticipation notes (short-term debt of one year or less) and a Green Acres loan with $443,675 outstanding, for a total debt of $21,009,175. At the end of 1999, the township had no authorized bonds or notes that were authorized, but not issued.

The oldest, active bond dates from September, 1990 and the most recent was issued in November, 1999. All of the existing bonds are scheduled to be retired by the year 2014.

The township's Sewer Utility Fund debt is equally unremarkable. As of December 31, 1999, the total debt principal was $7,965,000, in addition to $1,845,000 in bond anticipation notes. The oldest issue dates to May, 1988. The most recent issue was in November, 1999. All existing debt is scheduled to be retired by February, 2012.

New Jersey law restricts general obligation municipal debt (that which is to be paid by taxpayers) to 3.5% of the three-year, average, aggregate, equalized value of the municipality. This formula ties the amount of debt municipalities can incur to the assessed valuation of property in the municipality. Bonds issued for self-liquidating purposes, where user fees are paying all the costs, are not counted in this calculation.

As of December, 1999, the township had a debt to assessed value ratio of 0.96%.

Moody's Investors Service, a bond-rating firm that evaluates the credit worthiness of public and private debt issues, awarded an A-1 rating to the township for its November, 1999 bond issue. The "A" rating indicates the bond issue's high quality creditworthiness. The numerical modifier 1 indicates that the issue is rated in the upper end of the "A" category. The institution purchasing the bonds insured the issue, bringing the rating to Aaa.

We commend the township for maintaining a low debt ratio and a quality debt rating.

The team reviewed Voorhees' existing debt service to identify opportunities for refinancing (technically known as "refunding") debt issued when interest rates were higher. Refunding opportunities are possible when the bond issuer sells its bond with an early redemption provision known as a "call feature." Experts in municipal finance have reported to the team that "calls" from the eighth year on have not had a noticeable effect on the interest for the bonds.

A review of the 1999 bond issue indicates that a call feature was included. The 1999 bond issue was a relatively moderate-term (15-year) issuance, and Voorhees Township received a very competitive interest rate.

The team's review of each debt issue suggests that the September, 1990 bond issue did present one refunding opportunity. Unfortunately, the issue was not callable. The absence of a call feature prevents the township from taking advantage of favorable market interest rates.

Recommendation:

We recommend the township to continue to include the "call feature" in each future issue.

MUNICIPAL CLERK

Staffing

The clerk's office is staffed with a full-time municipal clerk and a full-time deputy clerk. During the summer, the clerk's office receives seasonal clerical assistance. Beginning in 2000, the clerk's office pays its summer help $6 per hour for 15 hours of work per week. The summer help was a volunteer in prior years. The current municipal clerk took office in 1996. Prior to that time, the clerk worked in the planning board office. The fully loaded position value of the clerk's office in 1999 was $102,456. Other expenses of the clerk's office in 1999 were not discernable because the clerk's office budget is included in the administration's budget.

Recommendation:

We recommend that operating expenses be internally segregated by department, so that management can readily analyze operating costs.

Functions

The township clerk acts as the secretary to the governing body. The clerk is the custodian of the township's codebook and official records and handles legal notices for all ordinances, resolutions, and meetings. The clerk serves as the election official for primary, general, and school elections, as well as the affirmative action compliance officer. The clerk also processes professional contracts, a variety of licenses, and business registrations, and other township contracts.

The clerk's office is responsible for the preparing the agenda, drafting resolutions, attending and keeping minutes of all meetings, including executive sessions. Each Friday, the clerk's office prepares a packet containing information pertaining to items on the following Monday's agenda to be delivered to township council members. The agenda and summary are placed on the township's web page on the Friday evening before the Monday meeting.

The clerk and the deputy clerk are both members of the board of health and also serve as secretary for the board, in addition to acting as secretary to the recreation advisory board and the economic development committee. In these roles, the clerk and the deputy clerk provide notification of meetings to members, prepare legal notices, prepare minutes and handle correspondence. The purpose of the township's board of health is to determine policy and to oversee the proper administration of township health issues by the county board of health. One of the members of the township's board of health members also works for the county board of health and acts as a liaison for the township's board of health.

Codification

A municipality's adoption of an ordinance is a significant act establishing legal obligations for citizens and businesses. Ordinances also communicate public policy to those affected. It is important that citizens, municipal employees, and others having affairs with a municipality have a single resource from which they can easily find all of the laws and policies that the municipality has adopted. The orderly compilation of these ordinances is called codification and results in the development of a codebook. For a codebook to be serviceable it must be supplemented with new material and updated to reflect current practice and the evolution of relevant law.

The codebook was updated in 1998. Prior to that time, it had not been comprehensively reviewed to bring its contents up-to-date, but had been updated with supplements as ordinances changed. An electronic version of the code is accessible to the public via the township's website.

Between the 1998 codification and our fieldwork, three supplements have been issued reflecting amendments and new adoptions.

The township is commended for using its website to disseminate municipal ordinances and resolutions to its residents and for diligently maintaining the code.

Records Management

The clerk is responsible for the safekeeping of municipal records in accordance with the requirements of the State Library, Division of Archives. It appears that the township is compliant with the requirements for the storage and disposition of township records.

Most files are kept in each department's office for a period of time dependant upon the space available. For long-term storage, these records are placed in boxes, labeled alphabetically and by year, and stored in a locked storage area in the community center. The clerk and the deputy clerk are each responsible for selecting records eligible for destruction and preparing the requisite request for record destruction. Upon approval from the division of archives, the records are removed and disposed.

We commend the township for a diligent records management system.

Township Committee Meetings

Township committee meets every Monday night. The first and third Mondays are work sessions and the second and fourth Mondays are regular meetings. Each Friday, a packet is prepared containing information pertaining to items on the following Monday's agenda. These packets contain copies of all ordinances and resolutions to be acted upon. The minutes are prepared on word processing software and are typically available for review and approval at the following township committee meeting.

Fees and Licenses

The township's notification process for dog licenses and business registrations is time consuming and exceeds that provided by any other municipality with which we are familiar. The clerk's office advertises dog-licensing information through the township's calendar, the community newspaper, and the local cable television station. In addition, a notice regarding license renewal is mailed in mid-December to individuals who have existing dog licenses. Dog owners are given until May 10th to have their dogs licensed. In 1999, 2,000 notices were sent at bulk rate of $.315 a piece, for a total of $630.

A second notice goes out in June. This notice allows the residents two more weeks to get their dog licensed. In 1999, 530 2nd notices were sent out using the bulk rate at a total cost of $166.

A third notice is sent out via certified mail to those having not responded to the previous notices. In 1999, 274 such notices were mailed at a total cost of $476.76.

The township's mercantile licensing ordinance was repealed in 1998. In 1999, township council approved a new ordinance requiring all businesses in the township to register with the township and pay a $50 fee. In 1999, 826 business registered, generating $45,000 in revenue.

The clerk's office employs the same procedure to notify businesses to register as it uses for the dog licensing process. According to the clerk's office staff, the dog licensing and business registration process takes up approximately 85% of the staff's time during the renewal period.

Other towns with which the team is familiar typically publish a notice in the official paper, include informational notices in newsletters, and advertise on local cable television. Some towns also mail a postcard notice to those having obtained a license during the past year. Section 92.02 of the Voorhees Code requires that dog licenses be obtained in January of each year. Section 92.03 imposes late fees after May 10th. Voorhees is unique in the team's experience because it allows licensing to occur until May without penalty. Many towns establish a late fee for licenses purchased after January. Others establish a two-tier late fee with higher late fees for licenses purchased after February. We believe the staff time and postage expense of sending multiple notices (one by certified mail) has not been effective in obtaining compliance with the licensing ordinance. Should the township wish to continue providing these extraordinary notices, we feel appropriate late fees should reflect the cost of the additional notices. Were the township to establish a February late fee of $3 and a March and after late fee of $10, we believe the public

would have some economic incentive to purchase their licenses in a timely manner. We have not estimated new revenue for late fees because we believe, over time, those needing a license or registration will elect to comply rather than pay the late fees. Additionally, we did not attempt to estimate a productivity enhancement based on the reduced staff time available for other uses; however, we believe implementing this recommendation will result in significant staff time that can be made available for other work.

Recommendation:

We recommend the township reduce the number of mail notices for licenses and registrations.

Cost Savings: $1,272

Alcohol Beverage Licenses

During 1999, the township collected $22,150 in alcohol beverage license fees. Our review of the fees for the various types of licenses indicates the township has established the fees at the maximum statutory rate.

Work Load

The township clerk says the bulk of the staff's time is spent answering phones and assisting walk-ins. Second to that is pet licensing and business registrations functions. The remaining functions of the clerk's office are performed as needed. Both the clerk and the deputy are cross-trained and able to perform any job in the office. The clerk's office does not have use of a voicemail system. Those interviewed reported that the existing phone system has voice mail and automated attendant capabilities that are not utilized.

Recommendation:

We recommend that the township consider the use of voicemail and automated attendant in an attempt to reduce the use of the staff time for routine information telephone calls.

Inspection Escrows

The clerk's office administers the developer inspection escrow accounts. These escrow accounts are provided by developers and used by the township to fund the inspection of developments. The administration of escrows for both plan review and inspection is more fully discussed in the planning section of this report.

ANIMAL CONTROL

The township provides animal control services for its citizens through a combination of three basic functions: dog licensing, animal control services, and animal shelter services. Comparing the licensing revenue of $25,000 with the cost of the animal control contract of $10,800; the canvass at $3,000, and our estimate of the cost of licensing supplies and the rabies clinic at $2,690, indicates that animal control is profitable by approximately $8,488.

Licensing and Canvass

N.J.S.A. 4:19-15.1 et. seq. requires that municipalities provide for the licensing of all dogs within the community. This includes the issuance of numbered tags that correspond to each license sold. Voorhees charges $11 for non-neutered dogs and $8 for neutered dogs. Voorhees retains $6.80 of the fee with the balance paid to the state to fund various animal control functions. The Voorhees fee is just under the maximum fee permitted by N.J.S.A. 4:19-15.1 et. seq. Voorhees provides for the licensing and tagging of dogs through their municipal clerk's office. This office also organizes and conducts a yearly dog clinic through which rabies inoculations are made available to all eligible dogs at no additional cost to the owner. Municipal records show that 2,013 dog licenses were sold in 1999. These sales generated $25,000 in revenue for the township.

State law also requires that a canvas of all dogs owned, kept, or harbored within the municipality be conducted at least once every other year. The last canvass of dogs in the township was conducted in 1999. The survey was organized through the municipal clerk's office and was conducted by a contract agency. The contractor canvassed half of the township for a total cost of $3,000. According to those interviewed, few summonses were issued as a result of the canvass.

Data published by the American Veterinary Medical Association - Center for Information Management (1997) states that 31.6% of all households have dogs as pets and 27.3% of all households have cats as pets. Among the dog-owning households, there are 1.69 dogs per household. Among the cat-owning households, there are 2.19 cats per household. Using the American Veterinary Medical Association data, and the approximately 9,000 residential units in Voorhees, we estimate that Voorhees has over 4,800 dogs and over 5,300 cats. Accordingly, we believe a more complete canvass of the dogs in the township could increase revenue from dog license sales by approximately $18,951. Based on the current cost of the dog canvass for 1/2 of the municipality, we estimate a complete canvass will cost approximately $6,000.

Recommendation:

The team recommends that the township conduct a complete animal census every other year in an effort to more fully license all dogs in the township.

Revenue Enhancement: $18,951
Value Added Expense: $3,000

Cats

Unlike dogs, state law does not require the licensing of cats, but does permit municipalities to adopt ordinances requiring the licensing of cats. At the time of our review, Voorhees had not elected to license cats. During our fieldwork, the township committee was considering a proposed ordinance to license and otherwise regulate cats in response to citizen complaints about cat problems.

Animal Control Services
The township has a two-year contract with a private firm to provide animal control services. The contract cost is $10,800 per year. The services provided by the contractor include daily patrol of the township to pick up any stray dogs, dogs running at large, and dead/injured animals. The firm also serves as the animal control officer and is responsible for enforcing township ordinances and state statutes regarding domestic animals. In this capacity, the officer has the authority to issue summonses for any violation that he observes including licensing violations, animals running at large, or other animal control violations. The contractor provides emergency services 24 hours per day, seven days a week. The animal control office has a dedicated number to be reached as well as a pager number. Citizens may contact the contractor directly to request animal control services. On occasion, calls are directed through the police department. Some municipalities that permit citizens to receive animal control services directly from a contract provider and where the contractor is compensated on a per call basis, have found the contractor billing for calls that appear to be chronic infestation problems, rather than emergent animal problems. Many towns limit the compensation to calls that have been initiated by the police.

All domestic animals that are picked up are transported to a township-designated shelter. Those interviewed reported that the shelter complied with the regulations of the New Jersey Department of Health.

PERSONNEL

Personnel Manual
The team reviewed the township's personnel manual. The 51-page manual, known as the employee handbook, covers major subjects, such as terms and conditions of employment, hiring and compensation, employee benefits, management rights, statutory policies, EEO and Sexual Harassment Policy and a variety of other subjects. The team found the manual to be comprehensive and well organized. The manual did not include a section on workplace violence.

We commend the township for a comprehensive and well-organized personnel manual.

Recommendation:

The LGBR team recommends that a section on workplace violence be included in the manual.

Organization
The 1999 workforce was composed of 148 full-time and 27 part-time employees. The workforce is essentially the same size currently as it was in 1998.

The police department is the largest work group with 82 employees or 47% of the township's 175-member workforce. This unit consists of 50 uniformed officers, supervisory staff and

detectives, collectively referred to as “sworn officers”, along with seven full-time and two part-time communication officers, eight full-time and three substitute crossing guards, three parking officers, and six clerical and one maintenance personnel.

The public works department is the second largest work group with 49 employees or 28% of the total workforce. Public works includes sanitation, roads, sewer, and parks.

All full-time employees are covered by one of two pension systems administered by the state.

Payroll Processing

The payroll runs on a bi-weekly cycle. The timekeeping is substantially automated with employees recording attendance and hours worked using punch cards and time clocks. This system necessitates the payroll staff keypunch the time and attendance records creating opportunities for errors. An electronic timekeeping system would streamlines the data entry necessary to determine time worked. The payroll staff processes the information in-house using payroll software. Subsequently, the checks and accompanying reports are prepared. The payroll staff validates the reports and prepares the checks for distribution. All timesheets and timecards have to be approved and signed by every department head. The timekeeping and payroll information is subject to an annual audit.

Two qualified staff members are cross-trained and able to process the payroll. This is an important feature for continuity of operations.

The township has been using the same payroll software for several years and is very pleased with the services provided.

The software package prepares all the payroll checks, in addition to tax reports and other companion services. In municipalities that use a third-party contractor to prepare payroll checks and reports, the team has found costs per check ranging from $1.80 to $3. Importantly, third-party firms do not provide many of the other personnel functions, such as benefits, contract, and payroll administration that are important to a smooth operation. Accordingly, many towns find they are not able to reduce staff time in any meaningful way by contracting payroll operations.

Direct Deposit

The township participates in direct deposit of the taxes and contributions to the state and federal agencies after the township payroll staff has reviewed and approved the information. At the time of our review, direct deposit of employee paychecks was not available. Those interviewed reported that direct deposit was expected to be available in the near future.

There are many advantages to direct deposit for both employees and the township:

- reduces check printing;
- increases security;
- expedites bank reconciliation process;

- reduces stop payments;
- saves employee time; and
- employee benefits from the participating bank, such as free regular checking; free automated teller machine (ATM) cards; discount on loan and mortgage rates.

The efficiencies and security provided to the township both in reconciling the payroll account and avoiding the stop payment and re-issuance of lost or mutilated checks will increase if direct deposit is mandatory for all employees. Requiring new employees to enroll in direct deposit is an initial step.

Recommendation:

The LGBR team recommends that the township require that new employees enroll in the direct deposit feature.

INSURANCE

The township is insured for property, general liability, auto liability, workers' compensation, environmental impairment, public officials liability, and employment practices liability through the Camden County Joint Insurance Fund (JIF) and the Municipal Excess Liability Joint Insurance Fund (MEL). Many other JIF's in the state have in turn become a member of the Environmental JIF (EJIF), which provides insurance in the specialized area of environmental impairment. The Camden JIF elected to join the EJIF. During 1999, the total cost of the JIF insurance coverage was $561,278. Of that amount, the MEL coverage cost $133,606 and the EJIF coverage cost $26,570. Voorhees had earned $77,796 in JIF and MEL dividends earned in previous years and distributed to member towns. The township elected to take the dividends as a credit against the 1999 assessment.

While the team recognizes that the EJIF coverage may seem costly, we also believe that it is a very valuable coverage for the township for unexpected pollution events, such as hazardous waste being left on municipal property or inadvertently collected with the trash. We understand that the most basic response to such an event could cost $25,000.

The employment practices liability coverage is offered to all member towns by the MEL, however, towns that have not adopted basic policies regarding personnel matters are subject to much greater deductibles and higher co-pays in the event of a claim. Voorhees had qualified for the improved coverage early in 2000 by demonstrating to the MEL that it has adopted the prescribed policies and procedures.

We commend the township for acting to qualify for the improved employment practices liability coverage.

The MEL provides $5 million excess liability over the Camden JIF coverage. Up to an additional $5 million excess liability coverage is available to the township for an additional premium. Voorhees elected not to take additional excess coverage in 1999.

As a condition of participation in the JIFs, the township is required to appoint a commissioner to the JIF governing body. N.J.S.A. 40A:10-37 requires a JIF commissioner to be a member of municipal governing body or an employee of the municipality. The township committee has appointed a township committee member as the commissioner.

We commend the township for being an active member in the JIF and MEL.

The JIF provides loss statistics and other comparative information that is valuable to the management of a municipality at each monthly meeting. The meeting reports were not available to the team at town hall, indicating that the reports are not being distributed to the township administrator and department heads. We believe that the administrator and department heads would be more effective in understanding and controlling liability exposures were they to be familiar with the basic loss statistics of the township and the other JIF participants.

Voorhees has appointed a third-party contractor as its risk manager. The risk manager is available to advise township officials on insurance issues and attend safety committee meetings as needed. The JIF compensates the risk manager at 6% of the premium charged by the JIF and the MEL. Accordingly, for 1999, the risk management consultant earned $33,676 based on the Voorhees assessment of $561,278. The consultant is paid directly by Voorhees, rather than the JIF. We believe this is a good practice because fees for service are not obscured by pass-through fee arrangements.

Furthermore, N.J.S.A. 40A:5-16 permits municipalities to make payments to a vendor only for services rendered after a vendor has submitted a claim describing the goods or services provided. Accordingly, we believe that compensation based on a percentage of premium paid to the JIF or on the basis of a retainer, does not comply with statute. The township committee may wish to obtain the opinion of the township attorney in this matter. The township attorney may wish to consult the November 28, 1983 New Jersey Attorney General's advisory opinion to the New Jersey Department of Community Affairs when reviewing the matter.

We believe the functions of a risk management consultant will vary widely from town to town, and the services provided may not have any relationship to the premium paid by the town. However, establishing a fee based on the percentage of the funds assessment may not provide the township with the best value. We believe the township would be better served by appointing a risk manager for a minimal retainer, and obtaining any specialized risk reviews as needed.

Recommendation:

We recommend the township contract for risk management services on an as needed basis.

The JIF also requires the township to designate a safety coordinator. Voorhees has designated the township administrator as the township safety coordinator. The team understands that safety functions are a priority for the township.

The team reviewed the township loss runs from the claim handling firm and the Camden JIF meeting reports as obtained from the JIF. Lost time frequency is a statistical measure of both the frequency and severity (in terms of lost workdays) of workplace accidents. The three-year average lost time frequency through April, 2000 was 1.81 lost time injuries per 100 full-time employees. This statistic represents a superior effort at maintaining work place safety when one considers the scope of services and operational size of Voorhees. By comparison, other members of the Camden JIF had three-year average lost time frequency ranging from 0.00 to 4.59.

The township has a safety committee consisting of the township administrator and department heads. Those interviewed reported Voorhees management thoroughly investigated accident causes and, when possible, took corrective action. The township also encourages safety by providing opportunities to suggest safety improvements and providing health and safety training.

We commend the township and Camden JIF for the efforts in improving safety.

Health Benefits

All full-time, permanent employees of the township are enrolled in the New Jersey State Health Benefits Plan (SHBP). In 1999, the township expended approximately $925,000 for all employee health benefits, including utility employees. While at any point in time, the SHBP may not be the least costly coverage, the team is familiar with municipalities, that having left the SHBP to achieve short-term savings, have often found any money saved was lost due to poor experience in small groups and market vagaries. Recent improvements to the flexibility of the SHBP in providing retiree coverage and prescription coverage alternatives, make the SHBP more attractive to municipalities.

TECHNOLOGY/OFFICE AUTOMATION

Computer hardware maintenance and software support services are contracted out to a firm specializing in New Jersey municipal government computing requirements. The contract provides an hourly rate for services rendered. The township administrator and chief financial officer are generally responsible for all technology-related issues. Computer problems are addressed through work order requests. Work order requests are then collected and funneled through the chief financial officer to the service vendor. In addition, the tax assessor addresses some computer problems as his schedule and knowledge permits. Aside from the township's fixed-asset listing, there is no current baseline inventory of technological equipment or software.

Those interviewed noted the township is on the brink of making a number of computer system upgrades, generally involving the creation of a more extensive network in township offices. The planned changes not available in writing.

Recommendation:

We recommend the township develop a committee of stakeholders that can help develop and further their technological objectives and coordinate initiatives. Such a committee's work effort should consist of reducing the township's current technology plans to writing, including a mission, goals, implementation guidelines, and budget. The plan should be reviewed every two years and revised based on emerging changes.

The township's employee handbook that has some general references to computers, but nothing that specifically addresses computer issues, such as appropriate use of e-mail and the Internet or the use of software not licensed to the township. During interviews, we noted a need for general computer training in departments that do not use the computer in their daily operation. These departments need computer capabilities to track work and store data that is pertinent to their operations and would benefit from training to use the computers more effectively. These departments include, but are not limited to, public works, sewer, and parks and recreation. Many in industry establish user group meetings to create opportunities for software application users to learn from each other. We find many businesses annually budget 7-15% of the investment in technology for staff development.

Recommendations:

We recommend the township establish policies which address computer use issues to specify expected behavior and protect the township from liability.

Additionally, we recommend the township invest in computer training for employees, specifically focusing on programs that would improve the efficiency of the departmental operations. Often training and technical support opportunities are available inexpensively through the local school system.

Consultant Agreements

The township contracts with a third party to provide technical support for their systems. Additionally, a local computer firm provides an Internet website for the township. During 1999, the township spent approximately $60,000 in computer services. In other years, the township normally expends approximately $40,000 for computer services. The increase in 1999 was required to achieve Y2K compliance.

PROFESSIONAL SERVICES

The township has numerous professional service contracts for a variety of services. The township committee awards these contracts, except in the case of the planning board and zoning board. Those boards award the contracts for their professionals. Specific services to be provided are generally authorized by the administrator and/or relevant board. Review of the agreements

established that the contracts specify service fees or rates and include a “not to exceed” clause or a requirement for a specific written authorization to proceed with work under the contract. This procedure assures that work is not done without the knowledge of the appropriate officials.

Notably, the greatest amount of work for professionals involved with the planning board and development inspection is related to development plan review and inspection. The township pays for this work through plan review and developer escrow accounts, not the municipal budget. While the contract governs the hourly rate for services performed, the volume of work is driven by developer activity in the township.

Professional Service Contracts		
January - December 1999		
Company	**Description**	**Amount**
Adams, Rehmann & Heggan	Planning & Municipal Engineer	$180,025.70
Richard A. Alaimo Associates	Sewer, Zoning & Environmental Engineers	$392,606.37
Richard Hardenbergh Ins. Agency	Risk Management Consultant	$3,277.00
Bowman & Company, LLP	Auditor	$127,103.00
Montgomery McCracken, Walker	Bond Counsel	$9,570.87
Levin & Hluchan, P.C.	Township Attorney	$128,069.42
Ballard Spahr Andrews Ingersol	Township Attorney	$59,721.01
George J. Botcheos, Esquire	Zoning Board Attorney	$3,079.50
Angelini, Viniar & Freedman	Planning Board Attorney	$39,553.50
J. Timothy Kernan, Inc.	Special Engineer	$1,455.65
TOTAL		**$944,462.02**

In addition, the township appoints a prosecutor and public defender to staff the court. These individuals are paid as employees, rather than contractors.

The New Jersey Local Public Contracts Law permits municipalities to award professional service contracts without obtaining competitive proposals. This permits a municipality to obtain trusted professional advice without the need to obtain quotes or bids. It is a good practice for a municipality to periodically solicit proposals or inquire about the rates for similar work in the private sector and other municipalities to assure itself that the municipality is paying a competitive rate for the professional service.

Recommendation:

Although not required by law, we recommend that the township obtain competitive proposals when preparing to renew agreements for professional services to assure itself that the township is paying a competitive price.

The salaries of the public defender and prosecutor revealed that they are compensated within the average of like professionals within the county.

PURCHASING

The purchasing function is an operating task of each department in the township. The team reviewed the purchasing process in a variety of departments. The review revealed that the process consists of a department head, or a designee, submitting a typed or handwritten, pre-numbered purchase order to the finance department. After the township's chief financial officer reviews and approves the purchase order, the PO is then encumbered against the appropriate budget account. Afterward, the township's administrator reviews the PO for a final approval. The supervisor of accounts inputs the purchase order information into the township's automated budget system on a daily basis.

Purchasing Policies and Procedures

The local public contracts (N.J.S.A. 40A:11-1 et. seq.) governs the purchasing of all goods and services by municipalities. Additional matters involving municipalities' purchasing procedures are regulated by the N.J.C.A. 5:34-1.1 et. seq. The township does not maintain an internal purchasing procedure manual specifying policies and procedures specific to Voorhees.

The departments/workgroups solicit bids and quotes wherever required, and use cooperative purchasing contracts whenever advantageous to the township.

When the goods or services are delivered, the originating department verifies that the goods or services were received as ordered. Subsequently, the finance department prepares checks for payment and a bill list for approval by the township committee.

Blanket Purchase Orders

A blanket purchase order establishes a "not to exceed" amount within a certain business period (e.g., one month, one year) with a specific vendor. These transactions are used when: the need for an item cannot be reasonably predicted or the cost does not warrant keeping an inventory.

The majority of blanket purchase orders originate within the public works department, due in large part to the vehicle maintenance and repair responsibilities. The public works department produces 25 blanket purchase orders per month. The vendors associated with these purchase orders are typically parts suppliers. The township's administration department utilizes blanket purchase orders in regards to their annual leases on office equipment, which are paid on a monthly basis. The township's parks and sewerage departments are also frequent users of blanket purchase orders.

In Voorhees, blanket purchase orders are used with discretion. When a department/unit is unclear of the criterion, the finance officer is contacted. Those interviewed reported open purchase orders (those without dollar or time limits) were not used.

Emergency Purchases

An emergency purchase is authorized when the immediate delivery of goods or services is required to protect the public's health, safety and/or welfare.

The chief financial officer (CFO) or township administrator must approve these transactions. In the absence of the CFO and administrator, another municipal official can make an emergency purchase that is submitted for approval after the fact.

Purchase Consolidation

The departments/workgroups purchase independently and with few exceptions, orders are not consolidated. Accordingly, items of like nature are ordered separately by each department. Consequently, any particular vendor may receive multiple orders for supplies from different departments. The ordering of office supplies is coordinated through one staff member. Nonetheless, the departments/workgroups are satisfied with the vendors and delivery service companies.

The township does not maintain an account with the State Distribution and Support Services Center (DSS) where office supplies and other commodities can be purchased at discounted prices. The DSS reports savings ranging from 30% to 50% off of conventional retail purchasing while providing extensive quality control testing for products offered.

Recommendation:

We recommend that the township establish an account with DSS and obtain prices for supplies from them in order to assure its self that the township is receiving the best price.

Budgetary Accounting and Purchase Order System

The municipality uses budgetary accounting and purchase order software supplied by the computer vendor specializing in municipal accounting. Once the information from the purchase order is entered into the system, the system monitors all purchasing related financial data and activities. Seven departments have access to the system for making inquires. The departments are generally satisfied with the system.

The system generates reports on expenditures, encumbrances, appropriations, account balances, and open purchase orders and can produce routine reports on demand.

The computer vendor reports that an automated purchase order software package is available which allows those preparing the requisition to do it through a computer. Thereafter, the verification and encumbrance of the accounts and CFO and Administrator authorizations can be done onscreen. A purchase order would be printed once it was fully authorized and mailed or faxed. Such a system would eliminate the duplicate typing of the information that appears on the purchase orders and the time spent manually signing orders. The vendor reports the module costs approximately $3,000 and the annual system support is between $400 and $500. We understand that approximately $12,000 in computer hardware and software and communication upgrades in the operating departments would also be needed to operate this system. The township's computer vendor noted that future upgrades planned in two years would be a more economical time to implement an on-line requisition module.

The staff member primarily working with POs has a position cost, including benefits, of approximately $45,500. This staff member spends approximately 55% of their work time typing and encumbering purchase orders. Assuming automating the PO system will reduce this time by half, we estimate that automating this process will save approximately $12,500 in staff time annually. We believe the finance office can use this staff time more productively in other functions. The estimated saving does not include time saved in other departments.

Recommendation:

We recommend that purchase requisitions be prepared and processed electronically.

One-time Value Added Expense: $12,000
Productivity Enhancement: $12,500

Fixed Assets
The township maintains a system used to identify, record, and label all tangible property valued at $1,000 or more except for computer technology components and ancillary units, such as printers, terminals, scanners, monitors, etc. These items are recorded regardless of their value.

The supervisor of accounts notifies the township's chief financial officer that purchases qualify as fixed assets have been received and entered into the accounts payable system. The chief financial officer keys pertinent information from the purchase order and vendor's invoice into the fixed asset listing. After the asset and backup documentation have been received, the finance department notifies the user department in order to affix a pre-numbered fixed asset identification label. In addition, the finance department performs an annual physical inventory of all fixed assets in each township's department. The township's auditors also perform a physical inventory of fixed assets on selected departments during their annual review.

The township appears to account for its fixed assets in accordance with the directive issued by the director of the Division of Local Government Services.

TAX COLLECTION

During 1999, the office of the tax collector was staffed with five full-time employees, including the tax collector, the deputy tax collector and three clerks. During 2000, one tax clerk retired, but continued to work part-time on an as needed basis. The full-time position was not replaced at the time of our fieldwork. These employees bill and collect taxes from the owners of the 9,272 properties in the township. The same staff also bill and collect sewer rents from 8,111 sewer accounts in the township. The number of accounts is expected to rise due to the growth that the township is experiencing. The office also produces approximately 3,500 advice copies of tax bills each year for property owners whose taxes are paid through a bank or mortgage company. Tax bills are printed, burst and mailed in-house. Tax bills are mailed out annually in June or July and payments are received quarterly.

The salary and wage expenditures for this department were $116,756 in 1999. The total amount spent for other expenses during this period was $29,239. The total department cost was $145,995. Fully loaded wage costs were $243,797.

Technology

The office takes advantage of available technology to process their tax bills. When bills are received, the cashier uses an on-line validator to automate the posting of payment information. The collect system is also linked electronically with the assessor's system such that property record changes can be updated as appropriate.

The township does not print its bills with bar codes that can be scanned by the cashier. With such systems, when payment is made, the returned bill is scanned, the payment is compared to the amount due and, if no changes are required, the payment is recorded in an automated fashion. Similarly, the township does not accept electronic tapes or wires for payments from mortgage companies and banks. Wires are accepted for payment on properties subject to tax sale.

In many New Jersey municipalities, tax payments are made by mortgage companies on behalf of their customers by wire transfer accompanied by an electronic tape containing all of the pertinent information for each property involved. Accordingly, the payments are posted into tax computers allowing hundreds of tax payments to be processed in minutes. The tax office staff was aware of these options, and, we understand, had been considering implementing such a system at the time of our fieldwork. Some of the staff had experience in working with automated payments in another town. We understand the current software vendor has extensive experience in automating payment posting in this manner. We encourage the township to move ahead with automating this process. Automating the receipt of these large bulk payments will leave staff time available for other functions.

Recommendations:

We recommend the township implement further automation of the tax collection process.

We recommend the collector explore the cost of having tax bills printed, burst, and decollated by a contractor, rather than in house. Other municipalities have found the cost to be minimal, and the resulting staff time more valuable for other functions.

Other municipalities use automated telephone answering systems to handle many routine tax questions that taxpayers, title companies, and others may have, such as taxes paid last year, or last quarter and amounts due at any time. Old Bridge Township in Middlesex County successfully implemented such a system with positive comments from taxpayers, lawyers, and realtors. Calls handled through the automated system leave additional staff time for other functions. In addition, those calling can have many questions answered outside of the normal office hours.

The Voorhees staff reports that the bulk of telephone inquires are from real estate firms, lawyers, and settlement clerks regarding taxes paid and amounts due. Many calls are also received from mortgage companies who have elected to have property owners pay taxes directly to the township. These firms call to verify that taxes are current.

Recommendation:

We recommend the township investigate the feasibility of automating routine telephone inquiries.

Staffing

LGBR has used a benchmark of 3,300 accounts per staff person. Some well-run tax offices, with which the team is familiar, have operated at approximately 4,000 accounts per person. During 1999, the Voorhees collector's office operated at approximately 3,476 accounts per person when one includes sewer accounts. With the reduction in staff, we estimate this office was servicing 4,090 accounts per person in 2000. While we commend the staff for maintaining superior levels of efficiency, we are concerned that as anticipated growth in the township causes account/staff ratios to become greater, important duties may not receive adequate attention or be left undone due to the press of other business. Efficiencies can be achieved through automation allowing staff to keep up with the growth; however, township management should monitor the account growth in the office and provide adequate part-time and over-time staffing in the future.

We commend the tax collection office for their efficient staffing ratio.

Recommendation:

We recommend the township monitor account/staff ratios in the future to insure proper staffing.

Among suburban towns in New Jersey a collection rate of 95% is very common. The township collection rates have been consistently over 97% over the last five years and nearly 98% in 1996. The office sends out quarterly delinquent notices and a year-end letter to encourage payments. Below is a synopsis of the collection rates for the last five years:

1995	1996	1997	1998	1999
97.47	97.83	97.37	97.24	97.13

We commend the tax collector and the staff for their efforts at maintaining a high the tax collection rate. We encourage continued efforts to maintain the collection rate.

Delinquent Taxes

Delinquent taxpayers have liens placed on the relevant property. Annually, these liens are offered for public sale. The township tax lien sale typically includes 120 properties each year. The township has determined that the annual tax sale occur the 4th Tuesday in April for taxes that are delinquent as of December 31st of the prior year.

State law permits the township to conduct an accelerated tax sale, where the township sells liens in the same fiscal year the delinquency occurs. The accelerated sale can improve cash flow and increases the budget surplus available for appropriation the following year.

An accelerated sale may have serious negative impacts after the following year. First, the extra income from an accelerated sale will be a one-time event in the first year. This is because the income from both the last regular tax sale and the first accelerated sale will not be forthcoming in the subsequent year.

Secondly, assuming this one-time double sale income is used in the following year's budget, the municipality will need to replace the one-time extra revenue the year after, probably through higher taxes.

Third, before the sale of liens, delinquent taxes earn interest income for the township. The township charges delinquent amounts, up to $1,500, interest at 8%. Delinquent amounts over $1,500 have interest accruing at 18%. In addition, annual penalties of 6% on any fiscal year tax delinquency, in excess of $10,000 at year-end, accrue to the township. Were the township to sell liens on an accelerated basis, the interest after the sale would accrue to the lien holder. This revenue will be equally hard to replace.

In summary, the team feels that an accelerated tax sale in a municipality with Voorhees' strong collection rate would not be prudent.

Liquidation of Liens

The municipal treasury automatically holds any liens that are not sold during the tax sale. A municipality can begin foreclosure proceedings after holding a lien for six months. Generally, it is a benefit for the municipality to foreclose and take ownership of the properties as soon as possible. By doing so, the municipality gains a parcel that could be made available for public use and it removes a parcel from the tax roles, reducing the need to budget for uncollected taxes. If not needed for public purposes, the land can be sold and returned to the tax roles. The township began its last foreclosure proceedings in 1999 on three properties. As of the time of our fieldwork, 10 additional properties were moving forward to foreclosure. There are five properties still eligible for foreclosure on which Voorhees has not begun proceedings. These properties are reported to be minor pieces of open space and detention basins. None of the properties was reported to be affected by adverse environmental conditions.

Account Changes

Frequently, account information changes, such as name, address, and mortgage code information, are required. This information must be processed through both the assessor and collector's office. The collection office and the tax assessor's office use software packages that are designed to communicate with each other. As a result, any information shared by both offices is available in each system.

Overpayments
The review of the tax office shows the office is current in processing refunds of overpayments. The staff appears diligent in watching for new overpayments and resolving them as they occur. This is an important function, because, unlike other bills, the tax bill does not show credits or balances due. Accordingly, while a balance due will receive a delinquent notice, overpayments can remain unresolved for an extended period if not identified promptly.

Large overpayments typically occur when a taxpayer refinances or pays off a mortgage and both the property owner and mortgage companies make payments. This requires the tax collector to verify which party is due the refund. Overpayments of small amounts occur when a taxpayer, who is not paying tax through a mortgage company, forgets a payment and gets a delinquent notice. The notice includes an interest calculation to a future date. Often the taxpayer pays the total amount on the notice without contacting the tax office for a precise calculation of interest.

We commend the collector for reconciling overpayments promptly.

TAX ASSESSOR

Voorhees Township is Camden County's fourth largest municipality in terms of net taxable value of land and improvements. The 2000 net taxable value was $1,523,204,440.

The assessor's office is staffed with a part-time assessor, one full-time principle assessing clerk and one full-time clerk typist. The office budget includes funds to obtain the services of an appraiser when needed. The assessor is a certified tax assessor by the State of New Jersey Division of Taxation and is a professional appraiser with an M.A.I. designation. The other staff members have some field appraisal experience and have attended property tax administration courses. Accordingly, we conclude that the assessor and staff have adequate training and experience for their positions.

The 1999 salary and wage cost for this office was $126,411. The other expense budget was $47,300. The fully loaded wage costs were $161,609. During 1999, the assessor's other expense expenditures were $60,524. Those interviewed noted the additional funds were required for the defense of tax appeals. Based on the 1999 budget, the cost per line item is $19.30. The cost per line item is higher than the national average of $10 - $12 per line.

Based on the International Association of Assessing Officers (IAAO) staffing standard a community with 9,000 line items would typically have two employees in the assessing office. Communities with 10,000 to 15,000 line items would typically have three staff members.

The following table is a three-year history of the number of parcels by property classification and the total assessed value.

	Number of Line Items		
Property Class	**2000**	**1999**	**1998**
Class 1 Vacant	605	646	681
Class 2 Residential	7,927	7,871	7,789
3A & 3B Farmland	25	25	28
4 (Commercial)	442	431	430
Total Lines	**8,999**	**8,973**	**8,928**
Total Assessed Value	**$1,523,204,440**	**$1,468,890,293**	**$1,406,243,835**

Both new construction and remodeling in the township has contributed to the increase in total valuation of approximately 50 - 60 million dollars per year. The average assessed value of a home in the township in 1999 was $127,161.

Revaluation

The last revaluation of the township was completed in 1986 for the 1987 tax year. A review of the equalization ratio, the coefficients of deviation, the quality of property record maintenance and the quality of the office technology can be used to predict the need for another revaluation.

Equalization Ratio

The equalization ratio is the comparison of actual real estate to it's assessed value. The current ratio of 81.42% indicates that properties are selling for more than their assessed value. The following table shows the history of the ratio since the revaluation. This recent history indicates that the market price has retreated from a high in 1997, resulting in higher ratios. The year 2000 data suggests market prices are rising again.

1997	1998	1999	2000
76.00%	77.58%	82.32%	81.42%

This equalization ratio will continue to drop as property values increase generally in the township, unless the assessor continually adjusts assessments to stay current with neighborhood property values. Additionally, as the market for homes varies between neighborhoods, the ratio will become different in each neighborhood over time.

Coefficients of Deviation

The coefficient of deviation is a statistical measure of uniformity of assessments within the township. A higher coefficient indicates a lower degree of uniformity. The IAAO standard on ratios indicates that the acceptable range is 10 - 20, with less than 15 being more desirable.

The general coefficient of deviation measures the degree of variation among all properties, without considering property class, size, or other characteristics. The following table shows the general coefficient in Voorhees for the past four years:

1996	1997	1998	1999
12.06%	12.91%	11.83%	12.47%

During the years reviewed the uniformity of assessments has been good.

Property Record Cards
Since the last revaluation in 1986 for tax year 1987, the assessor has continually updated the property record cards to reflect any changes made to the ownership or the physical characteristics of the property.

Based on the information above, we conclude that there is no need for a revaluation or a reassessment in Voorhees. We believe that the township can indefinitely forestall the need for a reassessment or revaluation if the assessor acts to adjust assessed values in neighborhoods where values increase or decrease faster than the township overall. We encourage the township and the assessor to actively review the equalization ratio and coefficient of deviation and act to correct assessments in neighborhoods that warrant adjustment to avoid the need for a very costly revaluation or reassessment.

Office Technology
The assessor uses a personal computer based software package to maintain and update property tax information. The particular software package is dated, and according to those interviewed, is being supported by the vendor, but not upgraded. The assessor reports that the township has been reviewing new software programs that would further integrate the construction code office, assessor, and tax collection office. Such a system should give the user complete ownership and tax history of a property.

Added Assessments/Building Permits
Voorhees averages well over one hundred building permits per month. Many of these permits necessitate the assessor to inspect the improvement and revise the assessment. The following table illustrates the value of added assessments over the past several years.

Added Assessments		
Year	**Assessed Value**	**Taxes**
1999	$10,893,190	$346,253.85
1998	$4,140,700	$22,162.82
1997	$3,784,800	$18,931.59

Tax Appeals
Voorhees Township has received a nominal number of tax appeals over the last several years. The relatively small number of appeals and the small number of value reductions indicate that the assessments are accurate and defendable.

Year	Total Lines	Total Assessed Value	# Appeals	% Lines Appealed	Reductions	Reduction $	% of Value
2000	8,999	$1,523,204,440	49	0.54%	22	not final	unknown
1999	8,973	$1,468,890,293	86	0.96%	26	$913,200	0.06%
1998	8,928	$1,406,243,835	75	0.84%	59	$2,170,300	0.15%

Payments in Lieu of Taxes (PILOT)
The township has two apartment complexes that pay a service fee to the township instead of property taxes. Echelon Towers is a senior citizen complex. American Main Affordable is a low-moderate income apartment complex. Echelon Towers is paying 6.28% of their gross revenue to the township in lieu of property tax. American Main Affordable is paying 4% of their gross revenue.

An analysis of the fees paid compared to what the municipal government would have received in local purpose property tax shows the township has greatly benefited from these agreements because the municipal government retains the entire PILOT fee. Ordinary property taxes are allocated to the board of education, county, fire districts and the township.

The housing provider does enjoy a reduced payment as compared to what taxes would have been paid without the PILOT program.

Exempt Property
The township has a number of properties that state law has exempted from paying property tax. The team reviewed the exemptions granted to determine if the assessor was properly applying the statutory exemptions.

The team found the exempt property files to be up to date and orderly.

The team notes that 13 residential properties qualify for exemption from tax because a veteran who is 100% permanently disabled occupies the home. Under state law, the State of New Jersey reimburses veteran and senior citizen property tax deductions to the municipality. Currently, the law does not provide for a similar reimbursement for the disabled veteran exemptions.

The township has several statutorily tax exempt properties. The statutory tax exemption does not preclude the township from attempting to negotiate a municipal service fee or other contribution to offset the cost of providing municipal services to the property. The team did not determine what services the township is currently providing to these properties or estimate the value of the services.

Recommendation:

We recommend the township review what services the township provides to tax exempt facilities, and attempt to negotiate a compensation arrangement.

POLICE

The 1998 UCR Book reports Voorhees as a suburban community, which is defined as predominantly single family residential, within a short distance of an urban area.

UCR incidents (1998)

Municipality	Crime Total	Crime Per 1,000 Pop.	1996 Est. Population	Square Miles	Sworn Officers
State of New Jersey	296,638	37.1	7,993,220	7,495	N/A
Camden County	24,709	48.8	506,420	222.0	1,267
Berlin Borough	198	33.3	5,943	3.5	16
Berlin Township	290	53.8	5,395	3.3	19
Cherry Hill Township	3,075	44.6	68,982	24.2	120
Evesham Township	820	21.3	38,524	29.7	60
Gibbsboro Borough	79	33.4	2,364	2.2	8
Lawnside Borough	115	40.1	2,866	1.4	9
Lindenwold Borough	878	47.9	18,328	3.82	38
Voorhees Township	**1,155**	**45.1**	**25,612**	**11.6**	**50**

According to the approved table of organization, the police department employs a chief, one captain, four lieutenants, seven sergeants, five detectives and 31 police officers, totaling 49 sworn officers. During the team's fieldwork, the township promoted the captain to the position of deputy chief. The captain position was not filled. In addition, the department's table of organization shows six civilian clerical and six full-time dispatchers. The department also employs three parking enforcement officers. In 1999, the township expended $3,245,946 for police department salaries & wages and $237,772 for other expenses. The fully loaded wage cost was $5,129,551.

Organization

Under the direction of the chief and deputy chief, the Voorhees Police Department operates with four divisions: operations, services, investigations, and traffic. A lieutenant heads each division. The operations bureau provides the patrol function. The investigation division is responsible for the crime prevention and detection. The service division is composed of records and the communications center. The division also supervises department training. The traffic division is responsible for investigating serious accidents, identifying areas needing additional traffic enforcement, reviewing development plans, supervising school crossing posts and parking enforcement officers.

Morale in the department is generally high. Officers exhibit professional pride in police work, as well as in the Voorhees department. Serious disciplinary matters appear to be infrequent and handled promptly. Some interviewees expressed concerns about inconsistent use of the chain of command. Some interviewed suggested that while the chief and other superior officers are generally available to all members of the department, some individuals have used their personal access to subvert directives from intermediate supervisors.

While many had suggestions on how the department could be improved, the staff generally felt the department was professionally run.

We have recommended a number of organizational revisions in various sections of the police portion of this report. This section will summarize those changes and suggest organizational revisions to the department that we believe will result in the department operating more efficiently without reducing its effectiveness.

Many police departments approximating the size of the Voorhees department operate with the position of captain and two division lieutenants or variations thereof. In Voorhees, we believe a smaller management staff would result in the ability to place more officers on the street rather than in administrative positions. The team believes the department should have a captain as second in command. This position should supervise an “operations” division that would include the patrol function and criminal investigations. Reporting to the captain, we propose one lieutenant supervising the patrol and traffic sections. Another lieutenant would continue to supervise the criminal investigation division. The captain would be directly responsible for internal affairs and inspector functions. With the reassignment of the internal affairs function and the evidence function (more fully discussed in the criminal investigations section of this report), we believe the criminal investigation division can operate without a sergeant. These changes will reduce the number of lieutenants by two and sergeants by one. We estimated the saving using the salary plus benefits for each position.

The existing administrative sergeant position, we believe, should report to the chief and have the supervisory responsibility for records, training, personnel/payroll, vehicles, and other administrative functions, such as UCR reporting, and liaison with other agencies.

Recommendations:

We recommend that the township reorganize the management structure of the police department as retirements provide opportunities.

Cost Savings: $321,298

Training and Education

Beyond the on-going training mandated by the New Jersey Division of Criminal Justice, the department has encouraged officers at all ranks to expand their work knowledge through elective training opportunities. Having patrol officers participate in continuing education is important to maintaining a professional department.

The volume of training time beyond the 40-hour mandated training is impacting the staffing needs of the patrol division. We discuss this impact more fully in the patrol operations section of this report. Additionally, training that occurs outside the Voorhees department, whether part of the 40-hour block or elective, is typically based on an eight-hour workday. Consequently, Voorhees' 10-hour work schedule results in a minimum of two hours off for an officer because officers are not returning to their shift duties after a training day. Accordingly, every five days of training results in the equivalent of one day off. In the team's experience even the "one day" training courses that do not have an instructional time requirement are often structured to use six or less hours of instructional time, resulting in more time off.

Supervisors in the department are generally aware of the several police management programs, such as the FBI National Academy, the New Jersey Chiefs' of Police West Point Program, or the Northwestern University Staff and Command Program. At the time of our fieldwork, the chief had just completed the FBI National Academy. A limited number of other officers had completed one of the management programs. The team has reviewed a number of very well-run police departments and finds that advanced management training and college education for supervisory officers has been one of the common threads in each department. Consequently, well-run departments have a remarkable number of well-educated officers, trained in the criminal justice system and the management of a police department. We feel having a well trained and professional department is a great asset to the township by encouraging motivated employees and by avoiding liability that would come with a poorly run operation. While we recognize that these programs will require staff time for daily activities, we encourage the township to continue offering police management training to supervisors in the department.

Recommendation:

We recommend the township continue offering advance police management training to officers above the rank of patrol officer who have completed a four-year college degree.

The department does not currently have any on-going physical training requirements or periodic testing program. A number of well-run departments in New Jersey have established physical training programs and fitness standards for sworn officers. Commonly, officers are tested annually based on age weighted standards. Often, physical fitness testing is conducted in concert with annual medical exams.

Recommendation:

We recommend the department review physical fitness standards and adopt one for the department.

Field Training

The department trains and evaluates new officers that have successfully completed the police academy during a field-training period. Field training officers (FTO) are themselves trained in training, supervising, and evaluating new officers. Field training for a new officer consists of a prescribed course of reviewing departmental policy and procedures and responding to calls with the assigned FTO for a five-week period. After successfully completing the five weeks, the new officer is placed on independent patrol with the FTO 'shadowing' the new officer for approximately two weeks. Those interviewed noted that the department was considering expanding the field-training program to 10 weeks and rotating the new officer through more than one FTO. We understand that after the shadow patrol period there is no formal evaluation of the new officer, although the shift sergeant is expected to supervise a new officer more closely than an experienced officer.

The team agrees that the current field-training program, while apparently effective and thoughtfully designed, does need to be longer, and include a rotation of FTOs. Other

departments have field training as long as 16 weeks using as many as four different FTOs to train and review the new officer. We believe an ongoing system of training on the variety of policies and procedures and periodic formal reviews during the remainder of the probationary year would further improve the field-training program.

We commend the department for reevaluating its field-training program and encourage it to move forward with improvements to the program.

Performance Evaluations

After the field training is completed officers do not receive formal evaluations by supervisors. Those interviewed reported varying degrees of informal feedback and evaluations from their supervisors. Some of those interviewed feel that the absence of a consistent review process has caused some individual officers to 'short cut' department policies. While the team is not able to directly confirm these reports, we recognize that complacency can be very dangerous for officers and costly for the township. We understand the department has been working toward establishing a more formal periodic review for all officers. We encourage the department to implement a review at their earliest opportunity.

We commend the department for its work toward establishing a periodic performance review and recommend the prompt implementation of a formal evaluation program.

Officer-in-Charge

The department has established a position called officer-in-charge (OIC). An officer in charge serves as the shift supervisor in the absence of the sergeant. The officer in charge assignment is generally given to the senior patrol officers in the department. The assignment does not include extra compensation other than that the OIC is paid at the sergeants' rate of pay when the sergeant is off for the entire shift. Having an OIC for each squad is beneficial in that it provides a clear chain of command in the event a sergeant is absent or not available. It also provides the OIC with supervisory experience that may not otherwise be available.

In other municipalities the designation of an OIC, or similar position, is given to officers who have achieved physical, academic, and experience qualifications beyond that required of a patrol officer. Voorhees may wish to consider including similar qualifications for future OIC assignments. At the time of the team's fieldwork, 10 patrol officers had been assigned the OIC designation.

The team believes it is incumbent on the township to provide basic supervisory training to those expected to supervise. Obtaining the OIC designation should require more than longevity.

Recommendation:

We recommend the township restructure the OIC program.

Drug Testing
In September, 1998, the New Jersey Attorney General issued revisions to the policy for drug testing those employed in law enforcement positions. Previously, the policy did not include random testing. The new revision permits municipalities to include random testing of police officers.

In Voorhees, the current testing protocol does not include random testing.

We believe that the current positive reputation of the Voorhees police will be enhanced by the inclusion of a random sample protocol in the township policy. We understand costs for testing for drugs is $20 per sample. Assuming the township randomly tests a 50% sample of the 49 sworn officers each year, the cost will be $500 annually.

Recommendation:

We recommend the township revise its drug policy to include law enforcement staff in random testing.

Value Added Expense: $500

Traffic Services
Voorhees has had a traffic unit for approximately 10 years. A lieutenant supervises the traffic unit. Two additional patrol officers are assigned to the unit. The lieutenant reports to the deputy chief and the chief. The traffic lieutenant is also responsible for the vehicle fleet, school crossing guards, traffic plan reviews for new developments, and police building maintenance functions. According to the supervisor, target areas and times are identified that warrant increased enforcement attention based on the history of complaints and accidents. Upon approval, the lieutenant assigns target areas to the traffic officers. Traffic officers are responsible for targeted traffic enforcement and serious (fatal or near fatal) accident investigation. The patrol division investigates less serious accidents. In Voorhees, some traffic enforcement posts are scheduled daily or twice daily due to the high incidence of complaints. The department does not normally staff traffic control posts. When posts are required, traffic division officers staff some posts, while the patrol division staffs other posts.

The 1999 salary and wages for the traffic division were estimated at $190,113. The team was not able to segregate the other expenses from the department budget. The fully loaded wage costs were $289,624.

In Voorhees, the chief has directed that all uniformed personnel share the responsibility for enforcing traffic laws. The department generally does not expect traffic officers to respond to routine calls for service. According to the supervisor, the use of traffic officers for non-traffic calls is restricted to high priority police calls and the traffic officer is nearby the location.

The traffic officers are not assigned to functions within the general patrol force, but operate as a separate unit. In departments where traffic divisions exist, one commonly finds an informal division between the patrol division and the traffic division. Patrol officers often view all traffic

duties as a function of the traffic division. Traffic duties interfere with their perceived duties that are often limited to responding to calls for service or patrolling neighborhoods rather than main roads. This compartmentalized view was common in the Voorhees patrol division, despite the chief's directive.

During 1999, Camden County recorded approximately 13,312 reportable accidents. Approximately 535 accidents (4%) occurred in Voorhees. The one traffic fatality in Voorhees represents 2.6% of the county's 38 fatalities. Voorhees represents about 5% of the county population.

We discuss the relationship between the accident rate and summons activity in the summons activity section of this report.

Where traffic units exist, officers should operate under a supervisor-directed, selective enforcement protocol rather than as self-directed officers. The success of a traffic unit relies heavily on a first line supervisor who is proactive in selecting target areas with in the community. The duties assigned to the unit include development plan review, traffic counts, statistical analysis, and other administrative duties relating to grant programs, such as driving while intoxicated (DWI) and seat belt enforcement. Having the supervisor select problem spots for high visibility patrol and targeted enforcement can produce significant results in improved traffic safety. Based on our observations and interviews, we believe that this unit is properly supervised, and selects target areas for enforcement in accordance with the recommendations made by NJDCJ.

Generally, LBGR does not recommend specialized units as an efficient way to provide services. Where traffic units exist, traffic enforcement often becomes a low priority for the general patrol force thus reducing traffic enforcement as an element in crime detection and prevention. This separation between traffic and patrol appears to exist in Voorhees both in the formal organization, as well as in the comments of the patrol officers. However, given the size of the community, the traffic volume, the size of the existing patrol division, and the specialized nature of traffic policing, we feel this department has a legitimate need for some traffic specialization. We believe that the size of this unit does not warrant supervision by a lieutenant. We believe this unit will operate more efficiently supervised by an OIC reporting to the patrol lieutenant. We feel this arrangement will also reduce the organizational divisions that commonly occur. The responsibilities for fleet and building maintenance should be reassigned to the proposed administrative sergeant. Reducing the department by one lieutenant will result in cost savings of approximately $112,627. Reorganizing the current structure to two officers would be appropriate through attrition at the time when future retirements make reassigning supervisory responsibilities necessary. We also anticipate that the services lieutenant will have more time available for reassigned duties after the revisions to the department policies and procedures is completed.

Recommendation:

We recommend that the chief reorganize the traffic unit to be supervised by the operation division head.

Cost Savings: Included in recommendation to reorganize management structure.

Crossing Guards

The traffic division is also responsible for staffing nine crossing guard posts in the township. All of these posts are associated with school activity and, accordingly, function in concert with the school day and school calendar. The post operates from 8:15 a.m. to 9:05 a.m. and from 3:15 p.m. to 3:40 p.m. each school day. The schedule is adjusted for days when schools dismiss students early. Guards are compensated on a per diem basis. At the time of our fieldwork a first year guard earned $18.50 per day. Second and third year guards earned $25 and $30 per day respectively. Guards do not receive health or other benefits. Two substitute guards were included on the roster.

Those interviewed reported that the posts were reviewed periodically in response to shifts in the number of children walking and noted a post was relocated recently. The department provides initial training for the guards. Those interviewed had not received complaints about unmanned posts or other problems. Periodic observation of each post was not routinely scheduled.

We conclude that the existing posts are appropriate at the time of our fieldwork. We encourage the department to continue to periodically review the usefulness of each post.

Parking Enforcement

The traffic division includes three part-time civilian parking enforcement officers (PEO) who are responsible for enforcing parking regulations in the township, primarily in the shopping center parking lots. The township does not have metered parking either on streets or in lots. One PEO typically works 11:00 a.m. to 4:00 p.m. each day. On selected days more than one PEO is scheduled to serve as court bailiff and assist in delivering meeting packets to township officials. The PEOs are provided a marked vehicle for their patrol duties. As part-time employees, PEOs do not receive benefits. During 1999, PEOs worked a total of 1,988 hours and were paid hourly wages ranging from $22.07 to $24.82. During 1999, the township expended $39,574 for PEO wages.

According to those interviewed, the PEOs are retired police officers who were employed to address a parking compliance problem in the shopping center lots. The problem parking violations were primarily handicapped parking and fire zone parking. At the time of our fieldwork, the PEOs were issuing an average of two - three summonses per day. Notably, the PEO also provide an additional visibility in the shopping centers of the township.

It appears that the use of part-time PEOs has been a cost-effective means of addressing parking violations in the township.

The township may wish to further use the PEO staff time for other departmental functions, including first responder on medical calls and for false alarm enforcement.

Citizen Calls for Service

The team was told that many of the calls for service concerned incidents or events that were being reported "after the fact," and often were simply to properly document an insurance claim. The department records show approximately 1,100 "calls" in 1999 consisting of a citizen arriving at police headquarters to report incidents.

Citizens wishing to report an incident typically contact the police department by telephone, and have a patrol unit dispatched to the location. For some, this will require an inconvenient wait, particularly during busy times when lower priority calls are stacked. Others who are traveling through the area may not be in the township when they report an incident. The team has reviewed police departments that have reduced the demand for patrol time by establishing a civilian report officer. Often this person is also able to assist the record bureau with their work when not working with citizens. Those departments have established operational procedures for the complaint officer, which specifies the nature of the complaints they are allowed to accept directly. Often the report officer may take other complaints, but the procedure requires an approval by the shift commander or another sworn officer. In the towns that have established this position, the volume of time officers were needed to respond to walk-in complaints was significantly reduced together with the amount of time a citizen needed to wait for an officer to prepare the report. The team learned that Voorhees had been approved for grant funds to start up a civilian report officer position, however, was not able to take advantage of the grant because matching funds were not made available. Voorhees may wish to establish a civilian report officer position in conjunction with other changes recommended in the dispatching and records section of this report.

In addition to the civilian report officer, the police may wish to consider a procedure through which citizens can file a report by telephone. The implementation of this type of service expedites the taking of the police report for the citizen since they are frequently required to wait for a patrol officer to arrive at the caller's location. Additionally, individuals from out of the area who need to report an incident that occurred while in Voorhees and find it inconvenient to return to Voorhees to do so in person, may find this service useful.

The success of this program in other jurisdictions appears to rely on:

1. a clear specification of types of calls eligible for telephone reporting;
2. the ability of the citizen to choose whether to give a report over the phone or wait for an officer to respond;
3. training of operators so that they can effectively communicate the options to the citizen; and
4. ensuring that reports taken over the phone are reviewed for accuracy and are included in any feedback to the patrol shifts so that police are aware of incidents occurring within their area of responsibility.

Recommendation:

We recommend the township create a civilian report officer position in conjunction with staffing changes recommended in the dispatch and records section of this report.

Patrol Operations

The patrol division works in rotating 10-hour shifts. Officers are on duty for four days and off duty for three days for two cycles followed by four days "on" and two days "off." Accordingly, each officer is scheduled to work 2,044 hours per year before paid time not on-duty is deducted. Officers are also obligated to spend an additional 32 hours (four 8-hour days) each year in training without additional compensation. Accordingly, we compute an officer is scheduled to work 2,076 hours each year. Paid time not at work includes vacation time, holidays, sick leave, training time, compensatory time, and similar leave benefits. Each shift is staffed with an equal number of officers.

Since officers attend a 40-hour block of state-mandated training annually, the team believes a significant amount of the additional 32 hours set aside in the police contract as training days could be better utilized to deploy officers in patrol operations. Based on 36 officers and sergeants, we compute that 1,152 hours has been limited to training. While those interviewed report that some of the time is devoted to the 40 hour mandated training; a significant portion is used for elective training. While we feel that training is important, we also feel that strictly segregating time for training is an inflexible means to provide training or police the township.

In Voorhees, as in most municipalities, the demand for police services varies greatly over week and within a 24-hour period. The balanced assignment of patrol staff within the schedule does not distribute the work force in proportion to the work demands. We believe modifying the shift schedule could increase the staffing at busy times. As an example, having selected officers on a slower day shift report at noon rather than at 7:00 a.m. or a night shift officer report at 3:00 p.m. rather than 7:00 p.m., commonly called a push/pull shift, would put additional officers on duty during the high call periods. In many departments the push/pull assignment is rotated among the members of the squad. Other work schedule modifications may be more appropriate to Voorhees.

Recommendation:

We recommend the township negotiate to eliminate the segregation of training days from the regular work schedule. In addition, we recommend the work schedule be adjusted to distribute the assignment of personnel proportionately to the demand.

At the time of our review, the department had established six patrol areas or "beats" based on geographical considerations and the distribution of workload (frequency of calls). The township does not have any unusual geographic features that would result in the need for additional beats. During low activity times, the number of sectors is reduced to five. Periodically, the department reevaluates the workload and adjusts patrol sectors accordingly. Police managers were familiar with the workload analysis formula used by the New Jersey Division of Criminal Justice and had

analyzed the patrol staffing. The team was pleased that the department management was familiar with and using important statistical information to assist in determining the needs of the department.

Beat Patrol Analysis

The team performed its own workload analysis to determine the number of police officers needed for patrol duties. Currently, the day and evening shifts use a minimum of four officers per shift on weekdays and five officers per shift on weekends. Using time and attendance records provided by the township, the team computed the officer availability, after training and leave, to be 1,583 hours per year. This compares to the department's calculation of 1,228 hours. We found the majority of the difference between the two figures to be in the hours used for holidays and training days and in adjustments made for administrative time. The department computation used 10-hour days for training and holidays. We understand the actual practice is to use eight-hour days. The department adjusted 260 hours annually for administrative time such as roll call, vehicle fueling, pre-shift vehicle checks, and other administrative functions. The team believes the adjustment for administrative time is redundant because the workload analysis formula already contains a factor for administrative activities. The effect of the team's adjustments to the department's calculations is to be an increase in the officer's available time and a reduction in the number of officers required to respond to calls for service. By either calculation, Voorhees' officer availability compares unfavorably to the 1,700-hour average for New Jersey police departments.

There were approximately 29,707 calls for service in 1999, including Fire and EMS. The patrol division responds to fires and most medical calls. The dispatch system computer reports the average time spent per call was 21 minutes. In Voorhees, the department management added an additional 20 minutes for report writing time to the 20,715 calls for service that were not traffic stops. Those interviewed reported that the 20-minute addition was a rough estimate made by those preparing the analysis. The resulting 41-minute consumed time is somewhat below the statewide average consumed time; however, it is also between five and ten minutes higher than other suburban towns with which the team is familiar. For purposes of this analysis, we accept the estimate as reasonable; however, we note that were more precise consumed time records show a reduction of as little as six minutes, the staffing requirement would be reduced by nearly four officers. In our experience, report writing can occur while signed out on a call, while cleared from a call, and during administrative time. Accordingly, we encourage the township to more accurately analyze the report writing time in connection with budgetary consideration for additional sworn police staff. Multiplying the calls for service by the average consumed time results in the staffing needed over the course of one year to simply respond to calls. Using the formula provided by the New Jersey Division of Criminal Justice, Law Enforcement Standards Section, the team multiplied that call-for-service time by three to properly account for administrative time and directed patrol activities. When one divides the total time required by the officer availability, the result is the number of officers required to properly staff the patrol operation, based on citizen demand for police services. We computed that the Voorhees Police Department should have approximately 34 police officers on general patrol duties.

Currently, the authorized staff in the patrol division is 36. When one deducts the patrol supervision (lieutenant and sergeants), the patrol division is at a current strength of 29.

We conclude that additional officer time is needed to properly patrol the township. We believe that some additional staff time can be obtained through other recommendations in the police section of this report, minimizing the need to hire additional employees.

The team projected a modest 5% increase in the calls for service as recorded in 1999. The increase in the calls resulted in a staffing requirement of 34 patrol officers. While the department did not have any call volume trend analysis with which to project the growth of calls, increasing numbers of calls are a predictable event in a growing community. The department's ability to handle even a 5% increase in calls for service will be limited without additional officers in the patrol division.

A barometer of how often the department is short handed is how often calls are 'stacked' or left waiting for an officer to 'clear' from the call they are on, and how often the department relies on mutual aid for an initial response. One must also consider the nature of the calls being stacked. While the team did not attempt to review stacked calls, those interviewed reported the department infrequently stacks low priority calls during busy shifts. Those interviewed reported that incoming mutual aid was rare. Accordingly, we believe that stacking calls, other than low priority calls, or the increased reliance on mutual aid, will be a clear indication of the need for additional staff.

Bike Patrol

The Voorhees police have established a bike patrol to supplement motor patrol primarily in the shopping center and apartment neighborhoods. One bike officer is assigned to each squad; they are typically scheduled to work during hours of peak activity. Owing to the central location of the police headquarters, officers typically do not require an automobile to transport the bike to the patrol sector. During inclement weather the officers are assigned an automobile. The use of the bike patrol schedule provides additional officers in busier sectors during busier shifts, and is an effective police tool to quickly move among parked cars and through areas automobiles cannot travel. Reportedly, bike officers have been able to use the element of surprise to reveal a number of crimes. We find the bike patrol is a very effective means of providing police services.

Summons Activity

The team reviewed the summons activity for the police department. In 1999, the summons count was 5,865 of which 2,159 were for moving violations.

The Voorhees police established a summons productivity goal for each patrol unit. General patrol officers have a goal of 30 summonses per quarter year or about 10 per month. Bike officers are expected to issue 20 summonses each quarter or about seven per month. Traffic division officers are expected to issue eight summonses per shift, or about 160 per month. Since completing fieldwork, new legislation has limited the manner by which police departments may establish and use quotas. We encourage the department to review the policy in light of the new statute.

The team found some officers whom, during 1999, found 10 or 20 traffic violations worthy of a summons. Other officers appeared able to issue between 600 and 700 summonses during the year.

The Paterson Police Traffic Unit established a productivity measure of ten separate officer initiated stops per eight-hour shift. The unit supervisor expected each officer to find traffic violations and stop the vehicle. The issuance of a warning or a summons is left to the officer's discretion. The supervisor adjusted the goal if the officer was diverted to an accident investigation, or some other time consuming activity. This system of measurement appears to provide a productivity measure without a mandatory summons quota.

The supervisors interviewed each appeared to be well aware of the productivity requirements and of the statistics of those reporting to them.

Patrol Operations, (3rd ed.), published by the International Association of Chiefs of Police (IACP), states that, generally, an enforcement ratio of 20 convictions for hazardous driving per each accident with injury or fatality will reduce the accident rate. There was an average of 218 accidents with injuries and/or fatalities in Voorhees from 1993 to 1995, according to the County Highway Safety Office. Multiplying the number of accidents with injuries by 20, based on the IACP formula, the team would expect to see summons for moving violations of at least 4,360 per year to accomplish the goal of reducing of traffic accidents.

Many police professionals also find traffic stops can serve to discourage criminal activity, increase warrant arrests, and provide opportunities for officers to reveal criminal activity. This is particularly true in New Jersey where many police departments, including Voorhees, have come to rely primarily on the court computer system to alert them to warrants at the time an officer has encountered an individual for other reasons, such as a traffic stop. Accordingly, we anticipate increasing traffic enforcement will improve police efforts to control crime. The Voorhees police statistics indicate officers made a total of 7,637 traffic stops in 1999. While not all were for moving violations, these stops do indicate a meaningful level of proactive policing activity in the department.

We commend the department for establishing and monitoring productivity measures in the patrol division.

Recommendation:

We recommend that the police chief instruct the shift supervisors and officers about the relationship between their daily activity, the department's productivity, and the accident rate.

Community Policing

The Voorhees police use a community-policing model when possible. While there is no specific community-policing unit, the chief has established a program that requires each sergeant to monitor police matters in a specific area of the township. The sergeant is responsible for

identifying quality of life and policing issues in their assigned area, developing an appropriate department response to the issue, and, upon approval, implementing and monitoring the program. Those interviewed noted that at times an individual sergeant's program may not be effectively implemented by shifts other than the sergeant's own shift due to poor communication between shifts. At the time of our review, the chief had recognized this as an issue and felt the sergeant's were becoming more proficient in communicating their project goals to the other sergeants and in-turn providing more assistance to other sergeants with their projects.

We believe that the absence of a specific community-policing unit is a positive element in the Voorhees Program because the program objectives are not isolated, but involve the entire patrol force.

We commend the township for a well-organized community policing effort.

Alarms

During 1999, the police department responded to 3,661 false alarms. As in many suburban communities, burglary alarms were the overwhelming category (81.3%), with false fire alarms totaling approximately 486 or 13.2%. Robbery/panic, vehicle, and other alarms represent only 5.5% of false alarms. Voorhees patrol officers' report that the minimum consumed-time on a call for service is 21 minutes. Based on the team's experience, we believe this is a good approximation of the time consumed on a false alarm. Accordingly, we compute false alarms consumed 1,281 hours of patrol time, approximately ½ officer per year. We compute the value of this time at the 1999 average patrol officer's rate per hour (without benefits) of $27.30 to be $34,971. In addition to consuming patrol time, risks due to increased driving speed and development of a complacent attitude among officers can lead to grave consequences.

The current ordinance provides that a residential alarm owner can have six false alarms in each calendar year before the police issue a summons to appear in municipal court. The ordinance provides that the first and second violation (seventh and eighth alarms) shall be subject to a fine of $100. Subsequent offences are $200 up to the 11th offence. A fine of $300 is imposed for the 12th, 13th and 14th offences. In the case of non-residential alarm owners, four false alarms are permitted before a summons is issued. Subsequent violations are penalized $200, $300, or $500 in accordance with a schedule of false alarms similar to the residential schedule.

Officers finding a false alarm complete a two-part report concerning the incident and noting the total number of false alarms recorded by the department at the address. The original is left at the property and the second is returned to the department. The staff reports that after a false alarm report is returned to the department, the department clerical staff confirms the number of false alarms and notifies the reporting officer to issue a summons. Summonses are mailed. Those interviewed noted that the existing computer software has the capability to track alarms and automate the preparation of notices, but the department is not able to effectively use this module due to the different threshold between businesses and residential for violations.

The ordinance specifies that a representative of the department shall forward a notice of each false alarm to the property owner. The ordinance requires the notice to include the date and time

of the alarm, as well as the total number of false alarms accumulated during the calendar year. At the time of our review, the practice of the department was to have the officer answering the alarm prepare a notice at the scene and leave it at the home. At times when other calls are stacked, obtaining the number of alarms and a case number from the dispatchers, then returning to the door of the home or business consumes several minutes which would be better spent responding to a stacked call. In addition, some report that the requirement to provide a notice has, on occasion, resulted in additional time being spent on discovery to prove a notice was left at the house or confusion resulting from the dispatch system not having an updated alarm count. While we support the notice provisions of the ordinance, we believe the police procedures could be revised and substantially automated. We believe a better system would have the responding officer provide a form notice with the date and time only. The department should then provide a mailed notice prepared by the existing computer system that would include the number alarms. We understand the mailed notice will increase mailing costs; however, we believe the mailing cost (estimated at $1,100 annually) will be offset by avoiding lost notices, a reduction in alarm related business calls to the department, and better use of officer time.

Those interviewed noted that auto alarms at shopping centers have generally not presented problems. Unintentional 911 calls are equally uncommon. Auto alarms are tracked by the dispatch. No repetitive alarms were reported in 1999.

If the township amended the alarm ordinance to allow just four false alarms a year for residential and non-residential owners alike, those interviewed estimated the annual number of violations would increase. The team was not able to obtain records that would provide an estimate of how great the increase would be. The township officials may also wish to track false auto alarms by vehicle registration. Tracking inadvertent 911 calls may provide the department with an opportunity to educate the individuals involved. The township issued only four summonses in 1999. The township will experience some additional postage expense by using a mailed notice. Assuming the department sends 500 additional notices, the additional postage will be $170.

Issuing a summons for a violation is a cumbersome means to obtain compliance. Beyond the additional time required by the court staff, a summons might appear heavy-handed to a citizen.

Other municipalities have found civil penalties for excess false alarms are less cumbersome to process than court fines. In towns that impose fees for excess alarms, the economic incentive to avoid false alarms exists without the need to involve the court staff. For those who may choose to ignore the bill, a municipal official can enforce the penalty under N.J.S.A. 2A:58-11.

The Voorhees alarm ordinance mandates owners register their alarm systems with the township. Registration is free. Through 1999, approximately 2,700 systems were registered. According to the police staff, of all the alarms answered each week, three or four are not registered. These are typically residential systems. The staff estimates citizens register about 300 alarm systems each year. Accordingly, the total number of alarms installed is not known. When the police respond to unregistered alarms the department leaves the owner the paperwork necessary to register, and most follow through by registering their system. Those who do not register receive follow up notices.

By registering each alarm, the township has a more accurate record of the alarm locations and owners. The information provided by the registration assists the department with the timely notification of the correct individuals regarding problems at the alarm location. Maintaining the accuracy of the registration information is also important.

Many municipalities have established registration fees for new alarms. A one-time fee of $10 would compensate the township for the clerical time spent in processing the alarm information for those citizens choosing to have an alarm. In addition, a fee will generate a stronger imperative for owners to register. Assuming 300 alarms are registered each year, the township will realize $3,000 in new revenue. The township may wish to consider an annual renewal for an appropriate fee. Such a renewal will provide an opportunity to verify the property owner emergency numbers and other information are still accurate.

Recommendations:

We recommend that the governing body amend the alarm ordinance to reduce the number of false alarms allowed before penalties are assessed to three.

We recommend that the township establish a fee for alarm registrations. The township may wish to encourage citizens with existing alarms that are not registered to register before the fee takes effect.

Revenue Enhancement: $3,000

We recommend the ordinance be amended to establish the same number of false alarms that receive warning for both businesses and residences to permit the automation of the notice preparation.

We recommend diligent enforcement.

Domestic Violence Response Team

The domestic violence response team is a particularly creative response to a prevalent category of police activity. The township has recruited volunteers who received specialized training concerning domestic violence incidents to assist the police in providing services to victims. The department started the program after noticing an increasing number of repetitive domestic calls.

After an incident, if the victim comes to the police station, officers call volunteer team members. The volunteers obtain the victim's permission for an interview, and, as required, help the victim complete legal paperwork needed for restraining orders, provide temporary shelter, and identify other services available.

The program is an effective use of volunteers to provide special services that are normally beyond the scope of routine police activity. While the township does devote staff time to the coordination of the program, it appears to be an effective means of addressing a need. We

understand that volunteer participation has not always been sufficient to cover each incident. We encourage the township to be more proactive in recruiting and retaining volunteers for this program.

We commend the police and response team volunteers for an effective and efficient program.

Criminal Investigations

The criminal investigation division (CID) is headed by a lieutenant and staffed by one sergeant and six investigators. At the time of our fieldwork, the lieutenant had headed the CID for three years and had worked in the division for over 13 years.

The division is responsible for the follow up investigation of all crimes in the township, the custody of all physical evidence, and internal affairs investigations.

During 1999, the division investigated 1,009 crimes reported in the New Jersey State Police uniform crime reports. In addition, citizens reported 239 crimes not included in the uniform crime reports (primarily vandalism and simple assaults).

Two investigators are scheduled to work weekdays from 9 a.m. to 5 p.m. Two more are scheduled for 3 p.m. to 11 p.m. and one investigator is scheduled from noon to 8 p.m. All investigators are assigned pagers, cell phones, and an automobile. One investigator is "on-call" to handle incidents occurring when no investigators are on duty. The "on-call" investigator is required to respond within one hour of a call, and is permitted to use the township vehicle for personal business when "on-call."

Initially, the on-duty investigators are to handle cases that occur; however, the lieutenant may reassign the case to another investigator in the division after considering the existing workload and status. Some investigators have special expertise in investigating certain types of criminal perpetrators or activity, such as burglaries, auto thefts, auto burglaries and narcotics violations.

The division cleared 23% of the total crimes. The team was not able to compute a clearance rate on the UCR crimes because the department did not keep statistical data needed for that purpose. The total clearance rate compares to a 20.9% statewide clearance rate for UCR reportable crimes. While a variety of factors can affect clearance rates, we believe the Voorhees total clearance rate reflects a diligent effort by the police department to solve crimes. Were the department to organize its CID statistical report in a manner consistent with the UCR statistical categories, it would be able to compare CID clearance rates with other jurisdictions in the state.

The team believes that the internal affairs function should be a direct responsibility of senior management in the department. Senior management would have the authority to obtain cooperation from any area of the department with respect to investigations and is in a position to conduct inspection functions to assure that day-to-day operations comply with departmental policy. Accordingly, we believe that the internal affairs function should be reassigned to the department's second-in-command.

Recommendation:

We recommend the internal affairs function be reassigned as recommended in the management reorganization section of this report.

Cost Savings: Included in recommendation to reorganize management structure.

Court Detective

During court, the police assign a detective to be in attendance in the courtroom with the file for each case scheduled. This officer is in addition to the bailiff and officers who are there to meet with the prosecutor for plea bargains or to testify. Upon inquiry, we learned that this practice was initiated many years earlier, in part, so the department could collect case dispositions. Reportedly, at the time the assignment was created, the court staff was not recording dispositions in a timely manner. The then deputy chief and chief apparently determined that assigning an officer to sit through court was the best means of addressing this problem. Some reported that having an officer available to obtain any case documentation from the police department, if needed, was an additional justification. Those interviewed could not recall any instances where the court detective was required to retrieve records that had not been brought to court. Some candidly asserted that the position was unnecessary and asserted that the assignment was created by a former police administration to fill administrative staff time. During the team's courtroom observations, there were no instances where the detective was asked to provide information. Currently, we understand this assignment occupies one detective for a three to four hour court session. At the average detective's straight time hourly rate, excluding benefits, we compute the 1999 annual cost of this assignment to be $4,603. While this assignment was, at inception and for an extended period, staffed by the then deputy chief who received compensatory time off, the current assignment is given to a duty detective. Accordingly, the time spent on this assignment is time taken from casework.

The assignment of sworn police staff to record court dispositions and monitor case files is unique in the team's experience. Every other department with which the team is familiar obtains case dispositions from the court staff. Copies of case files are provided to the prosecutor to use. In the rare event additional information is missing, the duty detective can be contacted by phone or radio if assistance is required.

We conclude that the assignment is an unnecessary use of staff time. The time would be better spent on open investigations.

Recommendation:

We recommend the department abolish this assignment.

Productivity Enhancement: $4,603

Internal Affairs

The internal affairs officer is responsible to investigate complaints against police officers, coordinate the investigation of officer weapon discharges, and conduct investigations on its own

initiative, all with the goal of insuring the department's integrity. The New Jersey Attorney General promulgated Internal Affairs Policies and Procedures for all police departments. This directive reviews the proper handling of complaints, ranging from minor and serious rule infractions to improper searches, arrests and crimes. Generally, the directive provides that the officer's supervisor should handle most complaints regarding minor infractions. A department should refer all complaints regarding repeated minor infractions, serious infractions, and other allegations to the internal affairs officer. The department must refer complaints involving possible criminal acts on the part of an officer and use of force by an officer that results in serious injury or death, to the county prosecutor. The New Jersey Division of Criminal Justice requires each police agency to submit a report of internal affairs complaints and dispositions to the county prosecutor. The prosecutor determines the frequency of the reports.

In the Voorhees Police Department, internal affairs are one of the responsibilities of the CID lieutenant. Specifically, the sergeant in the CID is the internal affairs officer. According to those interviewed, the internal affairs officer investigates every complaint and forwards those containing allegations that a civilian could be prosecuted for, to the county prosecutor with the preliminary investigation report. Reportedly, the prosecutor's office typically returns complaints to the department for local administrative action. This procedure provides the public with assurance that a third party is reviewing complaints.

During 1997, 1998 and, 1999, Voorhees reported handling 21, 23 and 25 internal affairs complaints respectively, summarized in the following table:

Three-Year Internal Affairs Complaint Summary

Type of Complaint	Total Cases	Dispositions					Cases Pending Year End 1999
		Sustained		Exonerated (Officer acted properly)	Not Substantiated (insufficient evidence)	Unfounded (did not occur or insufficient information)	
		Criminal	Rule Violation				
Excessive Force	4	0	0	1	2	0	0
Arrest	1	0	0	0	1	0	0
Entry	1	0	0	1	0	0	0
Search	3	0	0	0	2	0	0
Differential Treatment	3	0	0	1	0	2	0
Demeanor	18	0	3	1	5	8	0
Other	39	0	17	0	12	7	1
TOTAL	**69***	**0**	**20**	**4**	**22**	**17**	**1**

*The totals do not add across due to the cases pending column only including cases open at year end 1999.

Considering the size of the community and the size of the police force, the complaints noted are unremarkable. A significant number of the "other" cases are cases where the complainant is a supervisory officer in the Voorhees department.

It appears that the department is handling complaints in accordance with the attorney general's directive.

Property and Evidence

Each law enforcement agency has the responsibility to properly secure, store, and control access to evidence. A properly run evidence room will reduce a municipality's exposure to liability and ensure that improperly handled evidence does not hamper criminal prosecution.

While evidence can take many forms, physical evidence is common and often voluminous. In Voorhees, the detective sergeant manages the evidence room and serves as the "evidence technician." He reports to the CID lieutenant. The evidence room is located within the police headquarters. While the evidence technician had not received formal training in evidence room operations, it was clear that the department's policies, procedures and in-house training had resulted in the evidence technician being well acquainted with proper procedure.

The evidence technician enters evidence date of entry, description, case number, and shelf location in the department manual logbook. Access to the evidence room is limited to the evidence room technician, the CID lieutenant and the lieutenant in charge of building maintenance. When evidence is received, the patrol officer initially tags and places the evidence into a temporary storage cabinet. Later, the evidence technician logs the evidence into the evidence room.

The evidence room was neat and orderly, but appeared to be near capacity. Firearms and other large items of evidence that the room could not accommodate were stored separately when necessary. Those interviewed noted that many of the guns are in storage as a result of domestic violence complaints where a spouse had a gun collection that had been ordered confiscated by the courts.

The team tracked a number of items in the logbook. Each of the items checked was in the location specified in the logbook.

The evidence technician was unaware of the department conducting a complete inventory of the evidence room. We believe that periodically conducting a physical inventory to verify that the log is accurate would enhance this professional evidence operation.

Often, the police receive lost or abandoned property. Property that is not evidence is stored separately from evidence in a cabinet. If the item is too large to fit into the cabinet, it is put into an outdoor cage.

The department disposes of property and evidence, once it is not needed, by returning it to the rightful owner, if possible. If the rightful owner is not known, or the material is contraband, the

township either sells the property at auction pursuant to law, or destroys it. Guns, contraband, and other dangerous items are destroyed by incineration. The department had recently conducted a burn day at the time of our review. Property found by a citizen and turned into the police should first be offered to that citizen before being sold or destroyed.

The police schedule auctions periodically in cooperation with the township administration. Accordingly, we believe disposition of property is current.

We commend the police department for its property and evidence operation.

We believe that the township can better use the detective's time by using civilian evidence technicians. We recognize the important security concerns with evidence. Other municipalities have successfully used retired police officers to operate their evidence rooms and transport evidence to the prosecutor's office. We believe that the township could use one of the part-time parking enforcement officers as an evidence technician, rather than a sergeant. We estimate the savings as the difference in the average sergeant's salary and two additional hours per day for a parking enforcement officer. Additional civilian technicians may be used to process crime scenes more cost effectively than using detectives.

Recommendations:

We recommend the department use civilian retired police for evidence operations.

Cost Savings: $3,265

We recommend the chief have a periodic inventory taken of the evidence room.

Communications Center

Organization
The communications center operates within the service division of the police department. The 1999 salary and wage budget was $259,400. The 1999 wage expenditures were $261,198. The fully loaded wage costs were $438,746. The "other expenses" are $26,655. Notably, the dispatchers and township amicably revised the work schedule to permanent shifts reducing structural overtime and sick time. Accordingly, in 2000, the department employed six full-time and three part-time dispatchers. We computed 7.5 full-time equivalent employees.

Functions
The communication center dispatches for the police. Fire and emergency dispatching is provided by Camden County Communications. Dispatching consists of two main activities; call taking and radio communications. The call taker speaks with the citizen, obtains relevant information, and keys the information into a computer terminal. The radio operator is maintaining routine radio communication with the various police units in service. Phone calls and walk-in contacts coming from the public can be classified in one of three categories; emergency calls (911 calls), urgent calls (minor accidents), and routine business calls (request for an accident report). The

LGBR team has observed in various municipalities that a typical incident, such as a traffic accident requiring the EMS to respond, could result in several incoming telephone calls. This same incident results in approximately 15 to 20 radio transactions with the various units in service, nearly all requiring a notation in the computer system. Additional outgoing telephone calls, to summon tow trucks for example, are also required. With such an incident in Voorhees, the call to 911 would be answered at the Voorhees communication center, and they would dispatch police as needed. If EMS or fire units are needed, the call is switched to county communications who would speak further with the caller, and dispatch fire or EMS units as needed. A call requiring an EMS-only response would be answered by a Voorhees dispatcher, who would speak with the caller to determine the nature of the incident. When found to be a call requiring EMS; switch the call to the county dispatcher who then must speak to the caller to determine the nature of the incident again. Both phone and radio communications are continuously recorded. Cellular telephone 911 calls are directed to the Camden County Communications. Once identified as originating in Voorhees, these calls are transferred to Voorhees if police services are needed.

In the event the Voorhees communication center can not function (e.g., power failure, fire, natural disaster, dispatcher illness), the county provides emergency backup. In the case of a similar event at the county dispatch center, the county has emergency backup with another county and also has a mobile communication center, which can handle the radio communications when necessary.

The team observed the Voorhees communications operation on several occasions over three shifts. The Voorhees dispatchers operated telephone/radio consoles in a separate room within the police wing of the municipal building. Access by officers and other staff is limited. The dispatchers also serve a reception function for individuals who walk-in to the department. Approximately 1/2 of walk-in customers visit the department for business matters, such as picking up a copy of an accident report. The other 1/2 are reported to be those making complaints and for custody exchanges of minor children. Some are general inquires about municipal events or for directions. Dispatchers must leave the immediate area for access to bathroom facilities. Accordingly, an officer is summoned to handle the communications during breaks on the second and third shifts. During business hours, other trained staff members are commonly available to cover for breaks. All dispatchers had received the requisite 911-operator training. The dispatchers have not been trained in emergency medical dispatcher training and/or Cardiopulmonary Resuscitation (CPR) training because the county dispatchers handle all medical calls. During our fieldwork, Voorhees typically had two dispatchers working the day and evening shifts and one working the night shift. Weekend staffing was reduced based on call volume.

In Voorhees, as in many communities, the call taker and dispatcher is the same person. In other dispatch centers, management separates the call taking operation from the radio dispatching operation, with the two operators communicating through the computer system. Each system has both advantages and disadvantages. The New Jersey Division of Criminal Justice staff reports

there is no firm guideline on when a dispatch center should consider separating the functions. We observed that Voorhees dispatchers were answering all calls within one or two rings and appropriate help was dispatched promptly.

Intake Call Volume
During 1999, the Voorhees communication center handled approximately 29,500 calls that required dispatching an officer. Because the county handles fire and EMS calls, virtually all calls were for the police department. We compute each dispatcher handles about 4,000 calls per year.

Comparatively, the Camden County dispatch center handled 297,000 calls in 1999. It employs 88 certified call takers and radio dispatchers for three shifts, seven days per week. We compute that each dispatcher handles approximately 3,409 calls per year. The Ocean County communications center handled 176,000 calls through 37 operators resulting in 4,756 calls per operator annually. Accordingly, we believe the Voorhees and Camden County Communications centers can accommodate some additional call capacity with the existing authorized staff positions.

Based on our interviews and observations, we conclude that the dispatchers are properly trained, conscientious, and motivated to handle each call properly.

The LGBR team commends the township and its communications unit for a diligent and professional communication operation.

Shared Service Opportunities
As noted earlier in this report, the county currently provides dispatch services for EMS and fire calls in Voorhees. Many LGBR reports have noted that local governments can achieve significant savings by providing dispatch services on a regional basis. Many county governments have elected to operate centers to consolidate dispatching. Camden County operates a full-time dispatch center. Accordingly, we feel Voorhees has an opportunity to realize significant savings by contracting with the county for dispatch services. We encourage the township to be receptive to opportunities to use this regional service. We recognize that some feel that having a 24-hour, seven-day person available at the police headquarters is an important public safety function to assist callers and walk-in emergencies. Others express concern over the need to have dispatchers who are familiar with the municipality to properly direct police to an individual who is unsure of their location. Many times these opinions are a result of not properly understanding the dispatch function. In the case of an emergent walk-in situation, the dispatcher would dispatch an officer to the dispatcher's location. A dispatcher would not be in the position to leave their phones and radio and go out into the lobby to render assistance. Doing so would both compromise the operation and expose the dispatcher to possible harm. The ability to allow an individual to get out of a public area for safety can be accomplished through the use of a "safe-room" for several minutes until an officer arrives at the location. "Safe-rooms" allow individuals to enter and lock themselves in. They are commonly used at ATM machines after business hours. The need to have dispatchers who are familiar with the community is a convenience; however, it is not critical. Turnover and recruiting employees who are not familiar with the community has limited the dispatcher familiarity with the township in any event. In addition, dispatcher familiarity with

the community has not compromised fire or EMS operations. Indeed, a properly trained dispatcher will communicate the information provided by a caller directly to the patrol force without interpretation. The need for local knowledge resides with the sergeant and officers, not the dispatcher. We recognize that there will be transition issues for all involved to work through.

Many suburban towns participate in regional dispatching operations and handle "off-hour" walk-in citizens using direct telephone connections and/or closed circuit video and audio technology. Voorhees already provides a direct telephone service instead of a live person at the criminal investigation division (CID) office on Route 73. During normal business hours, and selectively during extended business hours, many towns have clerical staff working in the records bureau provide the reception function. In addition, others employ a civilian complaint officer to take citizen complaints that do not require a police officer. These options appear particularly applicable in Voorhees considering the volume of walk-ins that require services involving business, non-criminal complaints, and incident reports.

The opportunity to consolidate dispatching with the county is particularly compelling particularly in light of the planned relocation of the police headquarters. The new headquarters is planned to provide a public window to the record staff in addition to a public window to the dispatch area. We also understand that the necessary relocation of radios and antenna will delay the relocation of the communication center to the new headquarters for some period of time. Accordingly, it appears that a citizen stopping by headquarters during off-hours will not have in-person contact anyway.

Radio System

We understand the township's radio system is not compatible with the county radio system serving nearly all the neighboring towns, nor does it support the frequency needs of mobile data terminals that are an increasingly common police tool. Accordingly, officers are not automatically hearing about incidents occurring in neighboring towns that may necessitate assistance or "spill-over" into Voorhees. We understand the county has provided towns operating with the county dispatch with radios at county expense. Voorhees has not benefited from previous county radio upgrades. According to those interviewed at county communications, the county is currently examining switching their frequency due to crowding, and may again be acquiring radios for constituent police departments.

Township estimates for relocating the dispatch center with new consoles and base radios are $500,000. Were the township to contract with the county, we recognize that the reception function would need to remain in place at least during business hours. Considering the volume of routine business transactions that take place in the early evening hours, it may be worthwhile to have extended office hours several nights per week. We believe the receptionist position could readily be staffed by one full-time employee, with an additional half-time position added if extended hours were included. These positions should be included as members of the record bureau and have record processing responsibilities when not occupied with customers. We estimate the cost of adding these positions to be $63,000. We computed this cost using the average wage of the Voorhees records clerks, with benefits.

We recognize that many technical and operational details concerning telephone service, radio frequencies, and radio procedures can make a transition to the county complex. However, the county has successfully worked through these transitions over 30 police departments and many more fire and EMS agencies in the county. We do not believe Voorhees presents any unique circumstances that would be insurmountable. Furthermore, the State of New Jersey regional efficiency grant programs (REDI and REAP grants) may provide grants to accomplish the transition. As a reward to municipalities for using interlocal agreements, incentive grants that further reduce local taxes may also be provided.

Recommendation:

We recommend the township undertake a feasibility study with the intent of discontinuing providing call taking and dispatching locally and contract with the county for this service. We encourage the township to investigate the REAP and REDI grant programs with the New Jersey Division of Local Government Services when considering this contract. We further recommend adding one full-time and one half-time records clerks to staff the reception position, as well as improve record processing.

Cost Savings: $438,746
One-time Cost Savings: $500,000
Value Added Expense: $63,000

Police Records

The records division in the police department performs a variety of important tasks, including processing and filing all police reports and other police documents, such as fingerprints and photos. In addition, the staff duplicates police files for discovery when requested, process warrants and warrant recalls, and maintains Uniform Crime Report records.

The division has one supervisor and four full-time clerks. At the time of our review, two staff members in this division retired and had been replaced with temporary employees. One of these positions was assigned to the detective bureau. Because the CID had been relocated to another building across town, that position was somewhat less useful to the records bureau. When the clerk assigned to the CID retired and was replaced by a temporary employee, records bureau work was discontinued entirely by the position assigned to the CID. Accordingly, at the time of our review, it appeared that the records' staff was below its authorized staffing by at least 1/2 position. The other expense budget is combined with the general police administrative supply budget. We did not attempt to segregate the other expenses for the records' bureau. During 1999, the township expended $177,706 in salary and wages for the records bureau. We estimated an annualized full-time position for a part-year employee who was replaced by a temporary employee paid through OE. The fully loaded wage costs are estimated at $256,138. Morale among the staff was good. Those interviewed reported that management was receptive to staff suggestions. The staff expressed the opinion that the volume of work has increased, particularly over the past two or three years. This is evident to the staff by the increasing backlog of work. Those interviewed noted that staff turnover was particularly hard on the bureau because experienced staff members were necessarily replaced by inexperienced staff, resulting in duties being reshuffled and time being lost to training.

The bureau office was cramped for the number of staff members and volume of paper files. We anticipate that more adequate space will be dedicated to this office when the department is relocated. The office was initially computerized in 1990 at the same time the township was included in the court ATS/ACS computer system. Interim computer upgrades are not apparent. Those interviewed appeared knowledgeable about the various functions in the office, and in using the computer system.

The team was not able to estimate the volume of transactions based on the records provided by the department. The bureau does not keep detailed information on the number and type of transactions. The team suggests the bureau keep better information concerning the type and volume of the various transactions, including UCR coding, expunging records, warrant entry and recalls, processing restraining orders, other internal requests and all fee transactions.

According to the Voorhees Code and fee resolution, fees for copies of police records are based on a rate per page. Additional fees are provided for copies of photos, recordings, and fingerprints. Reduced fees are provided to persons picking up accident records rather than having them mailed. These fees are typical among towns the team has reviewed. This fee structure creates an administrative problem for cases involved in discovery. Beyond copying the relevant files, pages must be counted to compute the correct fee. The department attempted to limit this administrative burden by adopting a flat fee of $15 for discovery. It appears that this fee was not authorized by ordinance. The team has seen discovery fees ranging from $15 to $25 in other municipalities similar to Voorhees.

While we support the flat fee concept as a means to ease the administrative task of computing fees, we believe the fee should reflect reasonable differences in file sizes and be authorized by ordinance.

Recommendation:

We recommend the township committee and administrator review the fee resolution.

Police records are stored in several locations in the police facility. The staff appeared knowledgeable regarding the record retention policy and the authorizations needed for record destruction. Those interviewed noted that records are microfilmed through about 1987. We understand that the township contracted to have police records microfilmed at that time, and that this project brought the microfilming of records up to date. In addition, the township purchased a microfilm machine at that time; however, it has had little use by the staff due to other duties occupying the workday. Accordingly, the department has approximately 13 to 14 years of paper records in files. Microfilming is acceptable to the State Library, Division of Archives as a replacement for original records. The staff appeared to be properly separating traffic records from criminal records at the time records were being stored. This process will greatly ease the disposition of records, as they become eligible for destruction.

Some noted that the department would benefit from having records stored on an optical scanner. Such a system would allow everyone on the police computer network to view the optical image

of a record without the need to handle the original document. Many departments have found this to be a great convenience for officers working off-hour shifts. It also reduces the volume of time record clerks must retrieve and return original files, and the time spent on expunging records. Importantly, the State Library, Division of Archives does not accept optical/digital records for records to be retained over six or eight years. The team is aware of firms that have combined optical scanners with microfilming such that a scanned document is stored both digitally and on microfilm. We understand such systems cost approximately $30,000. The New Jersey State Library, Division of Archives estimates the cost of storage at $14 per year for one file cabinet. Accordingly, were the township to reduce the floor space required for existing and future records by electronic storage, we believe cost for storage space could be reduced.

Recommendation:

In concert with the changes recommended in the police communications section of this report, we recommend the township dedicate additional staff time to microfilming records. The township may wish to consider acquiring a modern optical scanner/microfilm camera to improve the accessibility to records.

Outside Employment of Police

Police officers who work as police officers for employers other than the municipality, such directing traffic at a construction site, present unique issues to a municipal government. In Voorhees, private parties wishing to employ a police officer for work outside the normal service provided by the township would contact the police administration which arranges for the needed coverage.

An officer's pay for the outside work is handled through the township payroll, and the township retains a portion of the reimbursement as an administrative fee.

This administrative fee compensates the township for overhead expenses and clarifies the line of authority for officers assigned to "outside work." Accounting for the 'outside' work time, billing, and reimbursements is one of the responsibilities of the deputy chief in the police department. The need for police, rather than civilian "flagmen," to handle traffic control is determined by the engineer of the appropriate jurisdiction in consultation with the Voorhees police traffic division supervisor.

Staff members report that the township typically bills the contractor after the fact for the time spent on the job. The staff recalled only one contractor who became a problem in reimbursing the township.

The payroll staff reports that the police budget is charged for the time worked and later reimbursed from the revenue received. This transaction, known as a "contra," is normally restricted to insurance reimbursements.

While Voorhees has not experienced difficulty with reimbursements, we believe the method of administering the work order and billing could be simplified and cash flow improved. We

believe the township should require the contractor to deposit the funds needed for the officers in advance of the work based on an estimate of the work time. Very large jobs could be handled through interim payments. This would assure that the township will have the funds available at the time the payroll is prepared, and avoid advancing funds to the payroll account if the reimbursement is delayed. We also feel the township would be better served in the event a contractor declares bankruptcy before reimbursing the township. At the end of a job, the time worked will still need to be reconciled with the amount paid and a refund of a balance or billing for a shortfall processed.

The New Jersey Local Finance Board anticipated the need for revenue from outside employment of police to be available for the payroll. Accordingly, outside employment of police is one of the dedication-by-riders the board has approved as a matter of policy, and has delegated the approval of municipal resolutions to the DCA staff.

Recommendation:

We recommend the township and the police administration request the director of the Division of Local Government Services approve a dedication by rider to the budget for the outside employment of police. Additionally, we recommend the township revise the method of collection to require advance payments from those requiring police services.

Fleet Replacement

The Voorhees police fleet consists of 45 vehicles, including 28 marked automobiles and 17 unmarked automobiles and specialty vehicles. Of the autos, 10 were 1997 or 1998 models. The patrol vehicles are used for approximately 110,000 miles before being used as reserve vehicles. Additional uncounted operating hours accumulate due to idling time when the officer is out of the auto while responding to a call or on a traffic stop. Those interviewed reported that vehicle replacement was consistent from year to year. Some years the department received seven new vehicles, in other years, five.

The patrol staffing per shift (maximum of seven officers) requires seven vehicles, having two vehicles in reserve for breakdowns and accidents computes to a required patrol fleet of nine autos. Autos assigned to superior officers, detectives, and traffic officers, add 13 vehicles to the fleet for a total required auto fleet of 22 autos. We have not included specialty vehicles, such as those used for surveillance or tactical operations, in this number. Reserve vehicles should not be necessary for the supervisory/administrative fleet because vehicles assigned to officers who are off duty will be available. The department has adopted the practice of assigning most autos to two officers for primary use. This practice does increase the care provided to each vehicle and allows for longer vehicle life. This practice also requires buying more autos than would be necessary if the vehicle was used more intensely.

The team believes that using patrol vehicles more intensely will reduce the need for many of the older autos in the existing fleet. This computation assumes five new vehicles (half the patrol fleet) are purchased each year, as has been the township practice. Moving two year-old autos, with approximately 80,000 miles, into the detective and administrative fleet will result in the

replacement of administrative cars every three years. The township can use vehicles coming out of the detective and supervisory fleet in other departments if their condition warrants. A less aggressive replacement schedule would necessitate a larger reserve ratio to accommodate more breakdowns in the patrol fleet.

While the retention of some older vehicles for third-party traffic control details and other uses is warranted, it appears that the township could reduce the number of older vehicles in the police fleet by approximately 18 vehicles. We have not estimated a sale value regarding the older vehicles because we believe the value is nominal. Additionally, the township may wish to transfer many vehicles to other departments to replace older vehicles. Deleting these vehicles from the fleet auto insurance provided by the JIF would save approximately $800 per vehicle annually, or $14,400.

The team recognizes that fleet replacement plans other than the one described here have merit and may be more useful to the police service in Voorhees.

Recommendations:

We recommend the township committee direct the township administrator and police chief to recommend a fleet replacement program.

We recommend the township committee establish and maintain a vehicle replacement consistent with the fleet replacement plan.

We recommend selling or transferring 18 older police vehicles.

Cost Savings: $14,400

COURTS

While the team recognizes the separate authority and responsibility of the judicial branch of government, we make the following comments and recommendations to provide the township with information on current and potential operations, procedures and programs available to the court. We make recommendations with the knowledge that further review and approval by the appropriate personnel is required.

Operations

The team observed a number of court proceedings, toured the facilities, and interviewed essential persons working in or directly associated with the Voorhees Township Municipal Court.

In 1998, the salary and wages expenditures for the municipal court were $131,515. Of that, approximately $1,600 was for overtime. The other expenses totaled $60,407. The total budget was $194,558. The fully loaded personnel costs were $137,657. During 1999, one staff position was filled through a temporary employment service. This position was paid for through the other

expense portion of the budget. During 2000, the position was filled through direct employment by the township. The team's computation of 1999 salary and wage costs adjusted for this occurrence.

During 1999, the court collected $676,701 in revenue. The township retained $476,229 of this revenue. The court disbursed the balance to state and county agencies.

The court disposed of 8,784 complaints and added 7,232 complaints. There were 6,145 traffic summonses and 1,087 criminal complaints issued during 1999. Of the traffic summonses, 5,042 were moving violations; 45 were DWI violations; and 1,058 were parking.

The judge scheduled court sessions four times a month. Including special sessions and DWI sessions, the court had 48 sessions in 1999, and is schedule to have 51 sessions in 2000. Those interviewed reported that the judge has increased the number of sessions significantly over the past several years due to increased caseload and a building backlog of cases. Additionally, the sessions, formerly scheduled during the workday, were rescheduled to mostly evenings. Many citizens having court business find evening sessions more convenient because they do not have to be absent from work to attend a hearing.

We commend the judge and the court staff for revising its work schedule to address a backlog and provide both day and evening court sessions.

Organization/Staffing

The municipal court currently has a staff of four full-time employees and one judge. The full-time staff of the court consists of a court administrator responsible for the overall management of the department, one deputy administrator, and two clerical staff. The court also uses the services of one part-time parking violation officer to serve as bailiff/court attendant at each session. This position is funded by the police budget.

The judge handles each court session and is on call to handle emergent matters that may occur. Normal court sessions are scheduled on Tuesday and Wednesday evenings three times per month. In addition, one day session is scheduled per month.

The court proceedings the team observed started promptly and continued until all cases on the docket were completed. The sessions the team observed were conducted in an orderly and professional manner. The courtroom is quiet and free of disruption and confusion. The municipal court staff is able to accommodate competing demands in a flexible and professional manner.

The township police provide security during the court sessions through the use of uniformed bailiffs/attendants. On some occasions, no officer was in the room during the court sessions because they were delivering case paperwork to the court cashier; however, the absences were brief.

Facilities
The court holds sessions in the public safety building auditorium. The room has a capacity of 160. The docket typically has 150 cases, including ones that the judge may adjourn or dismiss. The court facility appears accessible for the physically handicapped, and large enough to handle the number of persons in attendance at each session.

The court office space is very crowded. The judge and staff do have access to a private rest room; however, to use it they must move through public spaces that are often crowded with those waiting to see the prosecutor or paying fines.

With the planned relocation of the police department in the near future, it appears that a general reallocation of space within the municipal building will present many opportunities to allocate more space to crowded operations. The court's special security and operational needs should be included in any plan for remodeling the municipal building.

Case Management
The court receives summonses from a variety of agencies. These include sheriff officers, the New Jersey State Police (NJSP), the NJDEP Division of Fish, Game and Wildlife, fire inspectors, parking enforcement officers and the local police. The court accepts complaints directly from private citizens. The court administrator delegates entering complaints, scheduling cases, cashiering, producing failure to appear notices and warrants for arrest to the staff. The staff appears to be well trained and cross-trained.

The court received the automated traffic system (ATS) and automated criminal system (ACS) from the State Administrative Office of the Courts in approximately 1990. The ATS/ACS computers provide elaborate record keeping and case tracking for the municipality and the state judicial system. The staff appears very knowledgeable in the various features and uses of the systems.

The current caseload per month, per employee, is 183 cases. In 1998, the per-employee caseload was 203. Many factors affect the ability of a court staff to process cases. Foremost is the mix of parking, moving violation, and disorderly person (criminal) cases. Other factors include the training, experience, and diligence of the staff. LGBR has reviewed other well-run municipal courts with monthly per person caseloads of 400. These courts are handling primarily parking violations, and other traffic violations. A court with a 12% criminal caseload, 75% moving violations and few parking violations has a monthly per person caseload of 259. Courts such as Voorhees', with larger criminal caseloads (19.9%) and 68% moving violations will have a lower per person monthly caseload. We conclude that the court's staffing level is appropriate. The 1998 and 1999 statistical reports show the average case disposal rate was 102% and 121% respectively, indicating that the staff is properly using the ATS/ACS computer to dispose of older cases.

Case dispositions of over 100% in courts that have been using the ATS/ACS system for an extended period are often a result of older warrants and license suspensions being processed by the Division of Motor Vehicles and catching up with the violator. The team noted many such cases in Voorhees during the team's fieldwork.

In many municipalities, evening court sessions result in overtime wages for the staff working those sessions. In Voorhees, the administrator and deputy receive compensatory time to minimize the use of overtime. We also found the court schedule is effectively coordinated with the police work schedule to minimize police overtime for court appearances.

The team commends the court administrator and the judge for their staff scheduling to control overtime.

The police and court administration have reasonably good cooperation between their departments. This is important to the taxpayers because issues, such as the transportation and housing of prisoners, scheduling of police officers for testimony, and processing persons into prison can cause significant overtime and staff frustration if not properly coordinated. The team noted that the court has routinely experienced delays in entering summons in the computer system. Normally, we would expect to see all local police summons entered in the court system within four calendar days after the summons was issued. In Voorhees, we found 200 to 300 summons each month entered after the fourth day. We learned that the summonses are routinely not submitted to the court by the police department in a timely manner. We discuss the police handling of summonses in the police section of this report.

Time Payments

From time to time, defendants are unable to pay the fines assessed in court. In these cases, the judge may allow a defendant to make periodic payments or "time payments." In many courts, time payments become delinquent requiring aggressive follow-up by the court staff. In reviewing the time payment accounts of the Voorhees Township court, we found court personnel are actively pursing the collection of delinquent accounts. The judge questioned all defendants on the record concerning candidacy for time payments and explained the consequences should the defendant fail to comply with the time payment program.

Recently, the Administrative Office of the Courts has established the Comprehensive Enforcement Program. This program is designed to use the capabilities of the state probation office to locate those who have disregarded time payment arrangements and who have not been returned to court through the normal warrant/license suspension mechanisms. This program is superior to private collection agency contracts because the cost of the program is shared by all agencies for which fines are collected, rather than just the municipality; and it has access to the capabilities of the state law enforcement agencies.

The team commends the court and court staff on their aggressive efforts to enforce the terms of time-payment orders. We recommend the court explore the use of the Comprehensive Enforcement Program for appropriate delinquent cases.

Credit Card Payments
Recent revisions to the rules governing the administration of the New Jersey court system permit municipal courts to accept credit cards for most payments due to the court. Voorhees began accepting credit cards the team's fieldwork. Those interviewed reported that the number of time payment applications has decreased by approximately 30% during the initial six or seven during court sessions. While this only represents about three or four applications per session, the reduction in staff time from not having to processing multiple payments over an extended time period will become significant.

The court staff reported that the township's bank provided the electronic equipment and credit card service at no cost to the township.

We commend the court for successfully implementing the credit card payment program.

Failure-to-Appear Notices
During the period reviewed, the court produced and mailed Failure-to-Appear (FTA) notices promptly after each court session. This is an important feature for both the enforcement of summons to appear and for the internal financial controls of the court. Failure-to-Appear notices, like other forms of late notices, are an important feature of an internal control system, and should not be delayed unnecessarily.

PROSECUTOR

The township committee has appointed a township prosecutor to present municipal complaints to the court. The contract for 1998 cost $9,928. The prosecutor does not receive health, sick leave, or vacation benefits. Including pension and employer wage taxes, the township spent $10,917 on the prosecutor in 1999. The prosecutor has no "other expense" budget.

During our observations of the court, the prosecutor was always present and prepared to proceed.

One of the duties of a prosecutor is to assist with the record management pertaining to the discovery process. Accordingly, when a case involving a Voorhees police officer goes to trial, the defending attorney requests a copy of the police file concerning the case. Typically, the discovery is very routine in municipal cases; however, at times questions arise and the prosecutor must be available to review the police file and approve the items the police may release to the defense attorney. In Voorhees, the prosecutor has a working relationship with the police records staff such that they are able to contact him in the event a discovery question arises. The police record bureau makes the copies and mails the documents to the defense attorney.

The township has an established fee for discovery involving Voorhees police cases. Few, if any, cases involve state police discovery. We conclude that the prosecutor is properly handling discovery with the police department.

PUBLIC DEFENDER

The Municipal Public Defenders Law, N.J.S.A. 2B:24-1 et. seq., requires each municipality to hire a public defender. Voorhees has employed an attorney to provide this service. The law also provides that the township may charge an application fee for those requesting a public defender. The township is to use the fees to offset the costs incurred by the township in having the public defender. The municipal staff was not able to report the amount of public defender application fees received in 1999.

In Voorhees, should a defendant wish to have representation by the public defender, the defendant completes an application and confirms the accuracy of the information provided on the record.

The township paid the public defender $3,461 during 1999 for handling all cases assigned. The public defender does not receive health, sick leave, or vacation benefits. Including pension and employer wage taxes, the township spent $3,726 on the public defender in 1999. There is no "other expenses" budget for the public defender.

The court staff reports that the public defender appears at least once per month. Those interviewed did not keep track of the number of cases assigned to the public defender. Assuming the public defender handles an average of ten cases per monthly appearance, we estimate the volume of cases to be 120. Using the estimate, we compute a cost per case of $31.05.

Many municipalities have found that retaining a public defender on a per case or per appearance basis is more cost effective than a salary basis due to the fluctuating nature of the caseload. The team is familiar with public defender professional service contracts where the cost to the municipality computes to approximately $21 per case.

Recommendation:

We recommend the township record the number of cases assigned to the public defender and determine an accurate per case cost.

PUBLIC WORKS

The public works functions in Voorhees primarily consist of trash collection and recycling. Owing to the relatively young age of many of the township roads and other public improvements, traditional public works functions, such as road maintenance, street tree removal, and storm sewer maintenance, are done occasionally on an as needed basis. Our review did not include the occasional, but necessary, functions of this department.

Sanitation Operations
Curbside collection service is provided to each of the approximately 9,000 residential properties, including condominiums. In addition, the public schools are provided with trash collection services.

Refuse in the township is collected based on geographic zones. Household trash is collected curbside one day each week in each zone, Tuesday through Friday. Each zone is divided into four routes. Trash is collected at condominiums and schools on Mondays. The township uses four rear-loading trash trucks to collect trash. Three of the trucks have capacities of 27-cubic yards with the fourth truck having a 25-cubic yard capacity. Each truck is staffed with a driver and two laborers. When the routes are complete, the two laborers return to the public works yard for re-assignment, and the driver takes the trash truck to be emptied.

The public works department routinely uses the Camden County incinerator to dump the township's trash. However, on occasions when there is a heavy backlog at the incinerator, personnel from that facility will request that the township take trash to the Pennsauken Landfill. The tipping fee at both disposal sites is the same at $50.00 per ton.

The American Public Works Association reports that the national average for public sector trash collection is 600 stops per eight-hour day. They also report that the national average for private sector trash collection is 700 stops per eight-hour day. Records provided by the township's public works department show that during 1999 each crew made approximately 563 stops per day. Based on the team's observation and confirmation by public works management, trash trucks begin their routes at 7 a.m. and return to the public works facility between 1:00 and 2:00 p.m. Based on an average day of 6.5 hours of collecting and hauling trash, we compute the average crew's eight-hour equivalent to be approximately 693 stops.

According to department management, the "missed" collection rate is less than 1%. When complaints are received, the division supervisor investigates, and will either use his pickup truck to retrieve the trash or redirect a truck later in the day to make the pick up.

We commend the public works department and sanitation crews for exceeding the APWA benchmark for productivity.

Cost of Service
There are 12 employees assigned to collect trash. The superintendent and two division managers also assists in the collection of garbage on an average of one day per week. In 1999, the salaries, wages and benefits for these employees totaled approximately $551,265.

The departments 1999 year-end report shows that 9,680 tons of trash was collected during 1999. Based upon a tipping fee of $50 per ton, the township paid approximately $484,022 to dispose of 9,680 tons of trash. The total salary, wages, benefits and tipping fees paid for trash collection and disposal for 1999 was $1,035,287. This figure does not include the cost of the vehicles, vehicle maintenance, depreciation or debt service.

Three of the township's trash trucks were purchased from 1993 to 1995 at an average cost of $110,031 each. The fourth trash truck was purchased in 1988. Based on Voorhees' vehicle replacement schedule, it appears the trucks are in service 10 to 12 years. Assuming a 10-year life expectancy, we computed an annual capital cost of $11,003. Records provided by the township show that the maintenance expense for the four trucks was approximately $10,078 in 1999. Based upon the personnel, capital, and maintenance costs of approximately $572,346 and allocating 20% for the yard waste collection, we compute the township is paying approximately $47.20 per ton to pick up and haul its trash.

In general, cost comparisons of garbage services are separated into the cost of collecting and transporting the refuse, and the cost of tipping fees. Tipping fees are typically the same for every hauler. The team contacted private sector trash firms serving Camden County communities and learned that cost per ton for municipal contract collection and hauling were $34 to $35, excluding the tipping fee.

It appears that the Voorhees operation is more expensive than the private sector for several reasons including the relative seniority of the sanitation labor force resulting in higher wages than a labor force with a greater mix of entry-level positions. In addition, the team believes the township's benefits, including health and paid time off, are more extensive than those paid by private sector firms. We do, however, believe some efficiencies can be achieved by operating the trash routes with two person crews (driver and laborer), rather than the three person crews (driver and two laborers) now assigned. We believe the township should reassign the extra laborer to other duties. We believe the township would benefit from having the extra staff time to perform public works tasks that are currently not done in a timely manner. Future retirements will also provide the township with opportunities to adjust staffing, if needed. We estimate that this option would result in a productivity enhancement of $143,352 annually, representing four positions at an average laborer's annual wage of $35,838, not including benefits.

Recommendation:

We recommend the township reduce the trash crew size on conventional trucks to one driver and one laborer.

Productivity Enhancement: $143,352

A second option the township may wish to consider is to automate the trash collection operation. Two nearby Burlington County towns (Evesham and Medford Townships) have successfully operated automated systems for many years. Such a system would permit a driver alone to operate the trash route. Laborers would need to be reassigned to other duties. Some laborer staff time would need to be available for non-automated collections, such as bulk trash and yard waste. While this option has a high initial cost in capital equipment, the savings over four years would more than justify the cost. This option appears particularly attractive in Voorhees cases as its fleet of trash trucks is old and the township faces the cost of replacing trash trucks in the near future.

At the time of the fieldwork, automated trash trucks were costing approximately $168,500 for a 33 cubic yard vehicle. Containers, which the township would need to provide to each residence, cost $68. Accordingly, if the township were to acquire four automated trucks and 8,000 containers it would cost $1,218,000. Comparatively, the cost of eight laborers with benefits at an average of $45,000 each is $360,000. Because the township will continue to need 20% of the laborer time for bulk and yard waste collection, we estimate the annual labor savings would be $288,000. Over five years the savings, not including the incremental increases in wages and benefit costs, would be $1,440,000. We recognize the cost of maintenance on the automated trucks is higher than a similar age traditional trash truck. Based on manufacturer's information and experience in other municipalities, we estimate the additional cost at $5,000 per vehicle per year, for an annual additional cost in vehicle maintenance of $20,000.

The savings point would occur even earlier if one used just the incremental cost of purchasing the automated trucks over the traditional truck. After the fourth year, the township would save $268,000 annually. Converting to automated trash could be implemented in phases to more closely correspond to staff adjustments that may occur due to retirements or other separations.

We recognize that switching to an automated trash system will require a significant revision to the provision of this service and not all municipalities that use automated systems are completely satisfied.

Recycling

The township's sanitation department also conducts curbside recycling. Each week, the recycling division collects commingled aluminum, plastic, steel, and glass containers from residential properties. Separately, paper, cardboard and large appliances are collected curbside from residential properties. Seasonally, the recycling staff also assists in the collection of leaves.

Recycling is conducted Tuesday through Friday following the same schedule as the sanitation division. In addition to curbside collection of recyclable material, the division also operates a convenience center at the township's public works facility where residents can drop off a variety of recyclable waste materials.

The team attempted to compare the recycling rate of the Voorhees citizens and businesses with other municipalities in Camden County. We were not able to do so because the County office overseeing recycling did not keep data on each town's recycling rate as a percentage of total household solid waste. Voorhees recycles 26.5% of its annual solid waste. That percentage compares favorably with rates from other New Jersey municipalities with average recycling rates. Municipalities with aggressive recycling programs are achieving rates approximating 35%.

The team computed the township spent $410,000 to provide curbside recycling for its residents in 1999. This expense included such items as wages, benefits, vehicle depreciation, insurance, repairs and supplies. The program recycled 3,460 tons of material resulting in a gross cost of $118.50 per ton. Two private sector sanitation vendors operating in Camden County estimated their per ton curbside prices in similar municipalities were $97.41 and $98.20 respectively.

Accordingly, we compute that if the township had either of the above contractors servicing its curbside recyclable material in 1999, it appears that there would have been a minimum of a $70,000 savings for the year.

The above rates per ton do not include any offsets for revenue received from the disposal of the recycled material. In both the current operation and the estimated contract price, revenue was excluded from the analysis. The amount of revenue varies from year to year based on market prices for each commodity. In 1999, the township received $47,443 for paper and $1,258 for large appliances. The township broke even from the disposal of the commingled aluminum, plastic, steel, and glass containers in 1999.

In an effort to provide the highest level of service given the constraints of manpower and equipment, it appears that the township's in-house recycling service is less cost efficient than an outside contractor.

At the time of our fieldwork, the recycling division had four curbside trash trucks. Two are used to pickup paper and two are used to pickup plastic bottles and aluminum containers. In addition, recycling utilizes two other vehicles in order to maintain the pickup of metal/white goods. Four of the six recycling vehicles were purchased in the 1980's and all four have odometer readings of over 150,000 miles. Even though public works maintains and services its entire vehicle fleet on a regular basis, the township will need to replace several of their older and less dependable vehicles in the near future. Approximately 68% of the township's public works fleet of 31 vehicles is over 10 years old. Several of the trash trucks have had deteriorating bodies replaced with newer, used bodies in order to keep them serviceable.

Based on 9,000 housing units in the township, four recycling vehicles (two for paper and two for plastic and aluminum containers), we compute each recycling crew is averaging approximately 1,125 residential passes per day, per vehicle, based on a Tuesday to Friday pickup schedule. Recycling is often a higher figure than sanitation because some households do not place recycling material out for collection routinely. Accordingly, crews need not stop as frequently as sanitation crews.

It has become increasingly common in New Jersey for curbside recycling pickup to be scheduled once every two weeks rather than once per week as a cost saving or productivity enhancement measure. The team believes plastic and metal pickups every other week would work well for Voorhees to increase efficiency of the public works department. While the staff time needed to collect recyclable material would be cut by approximately 25%, we believe that the staff not needed for the weekly plastic and metal recycling could be used effectively for bulk collection, leaf collection, and in the roads division.

In order for the township to gain citizen acceptance of a biweekly pickup schedule, educational activities must take place prior to implementation. If the biweekly program is implemented, the township should expect the recycling work crew pickup time to increase between one and two hours per route. The number of stops serviced will increase due to more residents leaving their

recyclable items out, as well as multiple and heavier containers increasing the stop time. We anticipate adding an additional day of collection to the biweekly recyclable schedule (five days vs. four) will be needed to offset these intangibles.

Should the township wish to consider moving paper to a biweekly collection, the township would have to increase its paper pickup fleet from two vehicles to three vehicles in order to accommodate the increase daily tonnage caused by a biweekly paper curbside pickup. An additional work crew of one driver and one laborer would be needed to man the additional vehicle. Since public works' personnel expressed their satisfaction with a rear end loading trash truck to perform their curbside paper collection, it is recommended that sanitation obtain a much needed new vehicle for trash hauling and transfer a dependable older vehicles to recycling for the pick up of paper.

In towns that have moved to biweekly collection, some residents wish to drop off recycling material rather than wait for a collection. For the residents who prefer to drop off their recyclable materials, the township may have to improve its central drop off area at the township's public works facility or relocate the facility to a more convenient and user-friendly area of the township.

It appears that the township's recycling workers are diligent and hardworking; however, the township should realize that an outside contractor could perform those same services at minimum savings of $70,000 per year. In the past, the township has resisted the privatizing of its curbside service functions due to lack of control issues and quality of service. We agree that retaining the operation in-house does provide the township with an element of flexibility to respond to emergent and routine events that require having staff available. In Voorhees, vegetative waste collection and snow removal are examples of the use of staff for duties that are not automatically part of a contracted operation. Assuming contracting out is not a viable option in Voorhees, we believe the township should consider biweekly metal and plastic pickup, which would enhance overall productivity of the public works department. During interviews the team learned that the public works department has postponed street sweeping, tree trimming, street line painting, installation and maintenance of traffic signs, and other routine maintenance and cleaning jobs in order to maintain the quality of the weekly recycling and sanitation collection.

We commend the township for a diligent recycling operation.

Recommendation:

We recommend the township to revise the bottle and can recycling collection schedule to every other week and use the staff to properly staff other public works functions during the non-recycling pickup week. **Further consideration should be given to biweekly paper collection.**

Productivity Enhancement: $54,175

Vegetative Waste and Leaf Collection
Each Monday, the township's recycling division assists the sanitation department with the curbside collection of vegetation, which includes brush, branches, bagged leaves and grass. On Mondays, during the fall and winter seasons, leaves are collected curbside.

In 1999, the township removed 6,656 tons of leaves. In September of 1995, the township entered into an agreement with a local sand and stone company which allowed the township to dump all of its collected leaves at the sand and stone company's site at no charge. Currently, the terms of the agreement are automatically renewed from year to year. Initially in 1995, the township spent approximately $4,000 in engineering costs in order to obtain a state issued leaf compost facility license. The license was never issued because the Voorhees dumping site was determined to be an exempt "Class C" compost facility. We understand that subsequent inspections by the New Jersey Department of Environmental Protection have been satisfactory.

We commend the township for negotiating this arrangement for the cost-effective disposal of leaves.

Sick Time Use
During the course of our review, the team discovered several problems regarding the use of sick time within the township's public works department. It appears that approximately 24% of the sanitation workforce have a tendency to utilize an inordinate amount of their sick time on a regular yearly basis. These individuals have routinely used nearly all sick time available during their entire employment with the township. It appears that the township is making a genuine effort to reduce the amount of sick leave that is used by limiting the use sick of time to legitimate illnesses. Doctor's notes or acceptable medical evidence substantiating illnesses are required after consecutive or questionable sick days are utilized. Warning letters and then suspensions are routinely given to workers who abuse sick time. In addition, in several severe cases, employees have been terminated when sick time abuses continued without improvement. The township also directs that an employee abusing sick leave meet with an employee assistance counselor regarding the problem. A provision in the public works contract provides an incentive in which an employee receives one personal day if they have not taken sick time during a six-month period. A public works employee can earn up to two personal days per year if he/she does not utilize any sick time.

Parks Maintenance
The maintenance of the facilities grounds is the responsibility of the division of parks and recreation. The facilities include approximately 70 acres, 52 acres at four sports complexes (Rabinowitz, Maiaruto, Kirkwood and Giangiullio), 18 acres at Lions Lake and the softball fields at the Crescent School. The township also provides utilities and liability insurance.

Routinely, the division performs turf maintenance activities including cutting, edging, and treating (fertilization and pest control) all of the grass in the parks and athletic fields. In addition, the division maintains and drags the baseball and softball ball diamonds; checks, repairs and cleans playground equipment and bleachers; picks up trash in the parks; trims bushes and shrubbery and repairs recreation buildings as needed. Township staff performs all services.

This division has nine staff members, including a supervisor, seven full-time park maintenance workers and one laborer. The laborer's time is divided between the parks division and the township's sewer utility. The annual operating cost for the division is $440,787, which includes $428,287 in wages and benefits and $12,500 in material and supplies.

One of the maintenance workers holds a supervisory title, but does not have supervisory responsibility. This was a result of a reorganization and reassignment of responsibilities.

Recommendation:

We recommend that the township assign this individual a title and pay category appropriate to the duties and tasks performed.

In addition to park maintenance, the parks and recreation staff also maintains approximately 50 acres of retention basins, various easements and right-of-ways and the grounds surrounding township buildings. They also maintain a 50+ acre closed landfill and perform property maintenance on private property that has not complied with the township property maintenance code. The property maintenance code work is performed on Saturdays and the cost of the service is charged back to the property owner. During winter months, in addition to ongoing building and equipment repair and maintenance, the parks and recreation staff also supports snow and ice control activities when required.

The athletic associations do the lining of the fields, other game preparation work, clean the restrooms and operates the concession space located on park grounds. The athletic associations also make contributions toward purchases of ground maintenance chemicals and supplies.

The team found all of the recreation facilities to be in excellent condition with healthy lawns and no untrimmed or uncut areas. The team also noted a cooperative spirit between the recreation advisory board, various athletic associations and the parks and recreation division.

We commend the cooperation between the maintenance division, advisory board and athletic associations.

Cost of Operations

The township expended approximately $440,000 during 1999 to maintain approximately 170 acres of grounds and various easements and rights-of-way.

Dividing the expenditure by an estimate of the acres maintained results in a cost per acre of $2,588. Dividing the acres by the number of full-time staff members results in an acres per full-time equivalent ratio of 18.9.

While there are no readily available published benchmarks for providing grounds services for municipalities, there are school guidelines available. American Schools and Universities (ASU) publishes annual data on the cost to provide school building and ground maintenance. Under ASU guidelines and LGBR experience, one grounds worker for every 25-30 acres is the

benchmark where intensive turf management is not a requirement. Such is the case in Voorhees. The township does not compare favorably to this measure. Part of the discrepancy may be in the unusual nature of the right of way and easement maintenance and the absence of information that would allow us to quantify the amount of acreage more accurately.

We compared the $2,588 annual cost per acre to State contract prices for grass cutting in state parks. The state contract for an annual cost per acre was approximately $1,800. The team recognizes the public lands division performs other important duties beyond grass cutting. Given the disparities in the nature and types of facilities, it is difficult to make a direct comparison; however, based upon the information available, it would appear that Voorhees' costs are above those available commercially.

Our review of all parks and public works functions lead us to believe staffing parks, with its seasonal workload fluctuations, separately from the sanitation and recycling division may be part of the reason for the higher than expected costs in this division. We believe that greater use of flexible job descriptions will result in greater ability to use staff time more effectively. We believe the township can bring its costs into line with the contracted costs by doing so. Accordingly, as a first step, the township needs to determine the appropriate allocation of resources to maintain parks and recreation facilities and other public works functions.

Work Load Analysis

While the supervisors of parks and recreation and public works do maintain some manual records of scheduled and unscheduled work, it is not quantified or reported regularly to the administration. The information recorded is very general and does not determine what work is actually being performed, who performed the task, or the hours expended on each task. Tracking the true cost of a function requires the collection of data outlining the hours expended by each specific worker and the equipment/material utilized.

As a management tool, a computerized work order system would provide pertinent information to document the actual cost for material and labor (including benefits and overhead) to perform both scheduled and emergency work. This would then provide a basis for cost comparisons of various in-house services performed to that of outside contractors.

For example, based upon the data provided and using the tools available in a typical work order system, the team calculated that it currently costs the township approximately $10,000 per year to maintain (mow and trim) the 51 acre closed landfill. We based that estimate upon an average daily rate of $183 per person (including wages and benefits) times 52 staff days per year, plus a small allowance for equipment. With this type of information, the township could develop a request for proposals to solicit prices from outside contractors, and determine the most cost-effective way to provide these services.

A properly managed system would link work orders to an inventory control/reorder process; affix material and manpower cost to individual work orders; set priorities, plan and schedule work; provide regular reports on resource allocation, and provide a management tool to support staffing needs and resource allocation.

In addition to the recommended work order system, performance standards should be developed. A performance standard is the assigned time that a specific task should take. By assigning standards to the routine tasks, scheduling becomes more effective and worker productivity can be measured. Once the ability to track productivity is achieved, productivity can be maximized.

The team believes that the township would benefit from the implementation of a PC based, work order system, as well as performance standards. Once a history is established, an evaluation could be make of the actual cost to support the townships parks maintenance and other public works functions.

Recommendation:

The team recommends that the township purchase and utilize a computerized work order system to track costs and quantify work performed in all areas of public works and parks and recreation.

One-time Value Added Expense: $4,500

Vehicle Maintenance

Voorhees Township employs four full-time mechanics that perform the routine preventative maintenance and general repairs on township vehicles. In 1999, the unit serviced 100 vehicles and 84 pieces of equipment. Total cost associated with the operation of the unit is approximately $513,856. This cost includes the salary, wages and benefits of the mechanic ($248,383), the salary, wages and benefits of administrative staff $23,383 and the operating costs for maintenance and repairs of ($242,090).

Organization and Staffing

The mechanics work in the public works department under the supervision of an assistant public works superintendent. The four mechanics hold the same title and have over ten years of experience working for the township.

The team used vehicle equivalents (VE) to evaluate the staffing level needed to provide maintenance for the number and type of vehicles in the township's fleet. The process was developed by the United States Air Force and is recognized by various fleet maintenance-consulting firms as one of the best guidelines for analyzing staffing levels. This method of analysis uses the average number of hours of maintenance and repair that are required for a vehicle receiving full-time use.

The analysis defines a piece of motorized equipment by the number of vehicle equivalents or hours of maintenance per year. Industry experience establishes that an automobile requires 17.5 hours of maintenance per year, while a trash compactor truck requires 136 hours. This translates to roughly eight times that of a passenger vehicle. Accordingly, a trash truck is equivalent to eight automobiles, or eight VE.

Fleet
Review of the 1999-fixed asset inventory established that the Voorhees Township fleet of motorized vehicles and equipment amounted to 400 VE, requiring approximately 7,000 hours of maintenance and repairs.

The average age of the fleet is eight years. Approximately half of the public works vehicles have exceeded their life expectancy. As such, the mechanics are performing extensive work on these vehicles to keep them operable. The township's informal policy is to use vehicles (except in the police department) until they are no longer functional or are irreparable. This practice results in vehicle repair costs that are likely to approach or exceed the cost of acquiring a new vehicle. The absence of good data regarding repair parts and labor time prevented the team form analyzing these costs in greater detail. In addition to avoiding the costs of an older fleet, a newer fleet can provide efficiencies such as higher compaction rates and lower lifting heights for trash vehicles. These can serve to increase the efficiency of the trash collection operation and reduce work place injuries.

Recommendation:

We recommend the township reevaluate its policy of repairing equipment that is beyond its expected useful life.

Work Load Analysis
Industry benchmarks for mechanic productivity is 90-100 VE per full-time mechanic, based on work hours less vacation, illness and other leave time. Voorhees' records for 1999 show that the mechanics are available for work 7,228 straight time hours (8,320 possible hours less 1,092 hours of leave time). These hours include 6,230 hours of mechanic work and 998 hours of other public works activity.

We conclude that mechanic staffing levels are appropriate.

The maintenance facility is located on American Way. The mechanics operate out of three garage bays and a parts room behind the public works office. Review of the work site established that the area is kept clean and parts are kept in an orderly fashion nearby. The parts room is not secured and all mechanics have access to it. Parts inventory is kept in a very informal manner. Each mechanic generally knows what parts are on hand. Parts are not inventoried when received nor is the use of parts recorded. Those interviewed did not recall the township ever performing a physical inventory of the parts room. The parts room appeared to be stocked only with a limited supply of frequently needed items. Other parts were ordered from local auto parts suppliers as needed. No written policy of what items would be kept in inventory vs. purchased as needed had been developed.

Recommendation:

We recommend the township more accurately account for parts used in vehicle repairs and periodically confirm the records of parts received and those used with a physical inventory.

Repairs are recorded through a vehicle work order system. The township vehicle work order form couples a description of the work needed with a description of the work completed and the work that is still outstanding. The form also has a designed area for the date and the number of hours that are spent working on the vehicle. The number of hours is often left blank. Notably absent from the form is an area to record parts used in the repair of the vehicle. Without this information, proper inventory management cannot be attained.

The mechanics are sometimes interrupted from their task, therefore, jobs are not always completed within the time expected if work proceeded without interruption. Additionally, the mechanics are used in other functional areas of the public works department, mostly in sanitation. Timekeeping records indicate that the mechanics spent approximately 12% of their time performing other public works functions.

Recommendation:

We recommend the mechanics log the time spent and parts used in vehicle repair and maintenance. We also recommend the township restructure its work order form to include parts.

A driver worksheet is completed in the public works department to indicate the condition of the vehicles used and if it is need of any repairs. The vehicles outside of public works are monitored and controlled by the individual departments. These departments complete vehicle repair sheets that are prioritized and scheduled for repair by the vehicle maintenance unit. Departments with spare vehicles, such as the police, are not given high priority.

Recommendation:

We recommend the township establish a preventative maintenance system to better control service delivery.

The team used the "burdened labor" cost to evaluate the cost effectiveness of the vehicle maintenance operation. "Burdened labor" is an hourly rate based on the total amount of money that the municipality spends to provide vehicle maintenance. This includes labor and benefits for mechanics, clerical and administrative staff, tools, utilities, debt service, maintenance, replacement of plants and equipment and other costs such as uniform services, waste disposal, technology support, and etceteras. This total annual cost attributed to fleet maintenance is then divided by the number of hours that the mechanics are actually available to work on the equipment. The resulting hourly burdened labor rate is then compared to the standard industry rate for mechanics in the area.

In Voorhees, the team found that the burdened labor rate was approximately $51 per hour, below the area rate of $65 per hour. Notably, we were not able to properly estimate indirect costs, such as utilities and debt service, which are budgeted at a central level. Such cost items are included in the commercial hourly rate. While our figure is therefore not precise, we believe it indicates that the township vehicle maintenance operation is operating competitively.

We commend the township for an efficient vehicle maintenance operation.

The mechanics also have at their disposal a state-of the art computer system that currently houses their part and repairs reference information. They use this system to look up part numbers for specific vehicles and to help diagnose problem with the vehicles. The system has also been used to cost-out repairs to vehicles under warranty so that the township can be properly reimbursed. Those interviewed felt the use of in-house mechanics for warrantee work reduced the downtime on the vehicle.

We commend the township for actively pursuing warrantee reimbursements.

ECONOMIC DEVELOPMENT COMMITTEE

Section 32.015 of the code was adopted by the township committee to create an economic development committee to promote the township as a place for business to locate. The committee consists of eleven volunteers appointed by the township committee for three-year terms. One of the members is a township committee member. Other members are selected based on their experience in industry and commerce and their familiarity with the economic needs and facilities of the township. The committee serves without compensation.

During 1999, the committee had expended $38,618 in part-time salaries and wages and $4,561 for other expenses.

We note that section 32.055 of the code creates a township marketing council. The economic development committee and marketing council appear to have the same powers and duties. In practice, the marketing council does not appear to be active.

Recommendation:

We recommend the code be amended to reflect the actual practice of the township.

The committee employed a part-time director to administer the committee's functions. In 1999, the director retired. Subsequently, the economic development committee assessed the functions of the director's position and decided not to employ a replacement director. According to those interviewed, this decision was difficult for the committee as some felt that economic development efforts would stagnate without regular attention from a staff person. Others felt that the committee would sustain the momentum of fostering a business friendly community and that the expense of a director was unnecessary. Some reportedly felt uncertain about the economic development committee's decision. The team was asked to express an opinion on the efficacy of having a volunteer committee with no direct staff vs. a part-time staff person to conduct economic development committee business.

The team reviewed the Voorhees question with planning and development specialists. Generally, we understand the Voorhees committee activities can be categorized as business attraction and maintaining a "business friendly" municipality. In addition, we compared Voorhees with a number of similar municipalities in the region.

Based on the information gathered, the team believes that while a "business unfriendly" orientation can discourage commercial development in a municipality, if the location in question is seen as critical to the business, many businesses will work to overcome the "unfriendly" orientation. Indeed, many businesses building in an "unfriendly" locale have contracted with professionals or developers to handle the permitting and construction issues. Accordingly, the business may not directly experience the "unfriendly" atmosphere. Likewise, while a "business friendly" orientation can serve to attract business development to a particular town when a business may have a number of towns to select from, it will not likely attract a business to a location that the business finds otherwise unattractive.

It is obvious from the history of development in Voorhees and the town's location within the region, that business has found Voorhees to be attractive. The township's "business friendly" orientation has clearly assisted the township in attracting high-quality business development to the township. While it appears that the staff of the committee has assisted commercial real estate professionals and business owners in finding suitable sites in the township, it appears to the team that the development would probably have taken place anyway.

Another area that economic development professionals often are involved in is the area of business retention and growth. This activity is different than business attraction in that it focuses on health and growth of existing businesses. Accordingly, while business attraction often focuses on the development or redevelopment of real estate, business retention often will focus on assisting business education, labor recruitment, and market research that can be used by local businesses to stay competitive. Business retention is not currently within the scope of duties delegated to this committee.

A review of the activities of the former staff was limited because of the retirement and relocation of the former director. Reports of staff activities indicate a level of economic development assistance provided to others; however, those interviewed indicated that a significant portion of the staff time during 1998 and 1999 was devoted to planning and managing the township's bicentennial celebrations.

We conclude that the current scope of duties assigned to this committee do require active, interested committee members, but do not require dedicated staff time. Occasional staff assistance can be provided through the existing municipal staff.

PLANNING AND ZONING

The Voorhees Unified Land Development Ordinance (ULDO) is a comprehensive ordinance regulating and limiting the uses of land and the use and locations of buildings in the township. The ULDO also:

- regulates and restricts the height and bulk of buildings and structures;
- determines the area of yards and other open spaces;
- regulates and restricts the density of development;
- divides the township into zoning districts;
- adopts a zoning map showing boundaries and classifications;
- establishes rules, regulations and standards governing the subdivision and development of land;
- establishes a planning board and zoning board of adjustment; and
- prescribes penalties for the violation of ULDO rules and regulations.

Planning Board

The township's planning board was established under Title 15, Chapter 156.001 of the ULDO. The township's planning department provides staff expertise to the volunteer planning board. The planning board is comprised of nine voting members and two alternates. The mayor and township committee appoint the members of the planning board. At the time of our review, the planning board included the township's zoning officer and one township committee member. The planning board is very active, meeting three times per month. Board members receive no compensation for their work.

The township's planning department consists of two employees whose main duties consist of administration of planning board applications, coordination of the comprehensive master plan, coordination of land development review, providing assistance to the township on planning, issues and providing administrative and staff support to the environmental commission.

One employee performs planning permit application duties, while the other employee's main duty involves assisting the public in regards to the procedure involved in the processing of both the planning and zoning application procedure. Also, this employee is involved in the processing of the escrow accounts in regards to planning and zoning applications. In addition, the permit clerk serves as the planning board secretary while the escrow clerk serves as the board secretary for the environmental advisory board. Both board secretaries' are compensated at overtime rates because both boards meet in the evening and not during regular working hours. Formerly, the director of community development was the department head of the township's planning, zoning, engineering and construction departments. Upon this person's retirement, the township opted not to replace this individual and eliminated the position. Both of the planning department's employees report to the township administrator.

In 1999, the total amount of the planning board's expenses was $102,977. Of this amount, $65,421 or 63.5% was for salaries and $37,256 was for other expenses which includes solicitor,

engineering and advertising costs. In addition, $22,748 of related position costs (employee benefits) are associated with the two full-time employees that work for the township's planning board.

The following chart itemizes applications that were submitted for review to the township's planning board for the years 1998, 1999, and a portion of 2000:

Type of Application	1998	1999	1/00-8/00
Preliminary Subdivision	3	2	1
Preliminary Site Plan	6	5	8
Minor Subdivision	7	6	7
Amended Preliminary Site Plan	7	6	4
Conceptual Site Plan	8	7	5
Correspondence	24	27	15
Minor Site Plan	4	3	1
Site Plan with Waivers	1	1	1
Final Subdivision	2	3	1
Final Site Plan	8	7	6
Amended Final Site Plan	15	10	10
Conceptual Subdivision	4	2	1
Home Business	2	1	2
Change of Use	4	2	1

Fees, Escrows and Bonds

Section 156.029 of the Voorhees Township Land Usage Code requires those submitting applications to the planning/zoning boards to pay an application fee based on the nature and complexity of the proposed improvement. The department received $18,192 in 1999 and over $8,340 through July, 2000. In addition, the applicant is required to deposit funds into a plan review escrow. The amount of the escrow is based on the complexity of the application as required by the township code and permitted by N.J.S.A. 40:55D-53.2. According to township treasury records, during 1998, the department had collected $661,329 in developer escrow deposits; in 1999, $411,854 was collected; through August, 2000, $410,135 was collected. The township uses the escrow to pay for the professional expenses of reviewing the application. When the review expenses exceed the amount on deposit, the township requests additional funds from the developer.

If the proposed project is approved, the developer is required to post a bond to guarantee the completion of any portion of the project to be dedicated to the township. The code requires the bond to be at least 10% cash. The 10% cash portion of the bond would assist the township in making immediate repairs or improvements to a default project necessary to protect the public without waiting for a claim to be processed through a bonding company. Additionally, the developer deposits funds into a inspection escrow account, which, similar to the plan review escrow, is used to defray the cost of inspecting the improvements that are to become public property and other requirements of the board's approval.

The plan review escrows for both planning and zoning are administered in the planning office. The surety bond and inspection escrows are administered in the clerk's office with the exception of cash bonds, which are forwarded to the treasurer's office. The treasurer makes deposits and disbursements of escrow funds and cash bonds.

Escrow Accounting

The team reviewed the process for administering the activity in these accounts. At the time of our review, a developer would submit plans for review together with an application fee and plan review escrow as required by code. The staff forwards the application to the various consultants that review the plans and forwards the fee and escrow to the treasurer. The receipt of the plans is the only authorization that the consultants receive to begin work. Typically, the professionals reviewing the plans submit periodic invoices for the plan they have worked on. Upon receipt of the invoice, the clerical staff segregates the various projects included in the consultant's invoice, verifies that each project has sufficient funds in the escrow and prepares a purchase order to cover the invoice. Should one or more escrow accounts have insufficient funds to pay for that portion of work, a PO is prepared for the portion of the invoice for which funds are available.

The township code requires developers with insufficient funds to deposit additional escrow monies within 30 days after receipt of written notice from the township. Those accounts not complying are charged a late fee equal to 1.5% times the amount owed from the due date. No permits, approvals, or certificates are issued to any developer or property owner unless all amounts owed by the developer, with respect to the subject property, are paid in full.

As of June 30, 2000, the township's escrow fund negative balance report revealed the following information:

Type of Balance	**Amount**
Escrow	($37,117)
Cash	($7,059)
Late Fees	($25,915)
Total Delinquent	**($70,091)**

A review of the year ending trial balance reports, in regards to the township's escrow accounting for both the planning and zoning escrows, showed the following:

Year	**1999**	**2000 (As of 8-31)**
Escrow Funds Collected	$552,326	$552,496
Total Escrow Charged to Developers	$581,959	$583,580
Total Escrow Payable	$29,633	$31,084
Total Accounts	**235**	**222**

We believe the system in place at the time of our review does not comply with the requirements of the local fiscal affairs law with regards to the authorization of consultant work within the limits of funds available. In addition, we believe the township would benefit if the escrow accounting system utilized the capabilities of the purchase order system and treasury accounting

software already in place. We feel that upon the receipt of escrow funds, an escrow budget account should be set up in the township's budgetary accounting system. The planning department should obtain an estimate of review costs from the consultants and prepare a purchase order for the review within the limits of the funds available. Escrow funds would be properly encumbered for the specified purpose, and consultants would know in writing when they are authorized to begin work and the limits of their review. Shortfalls in escrows would become evident shortly after the application was submitted rather than the time of invoicing. Additionally, having consultant invoices reference a purchase order number will expedite the bill paying process as well.

The proposed revisions would also improve the current system of verbal, unlimited work authorizations for consultants. Using PO's would clearly establish that funds were available and that the proper officials had approved the work for a specific amount. Contacting developers for additional escrow deposits would occur before review work was authorized. We feel that this would improve the promptness of developer deposits and protect the township from losses in the event of a bankruptcy. Approval of payments would be made in the same fashion as an ordinary purchase order.

The municipal land use law (N.J.S.A. 40:55D-53) dictates the procedure to close out escrow accounts. We believe the prescribed close out procedure could eliminate some of the current clerical time spent administering the escrows; however, we did not attempt to estimate the savings.

Recommendation:

We recommend the township revise its method of administering plan review escrows and consultant work authorizations.

Zoning Board

Under Title 15, Chapter 156.004 of the ULDO, the zoning board of adjustment was established for the purpose of interpreting provisions of land use regulations and hearing appeals for variances from these regulations. The township committee appoints seven volunteer members and two alternates to the zoning board of adjustment. The board meets two times per month. The members receive no compensation for their participation on the zoning board.

The zoning department also issues certificates of conformance and occupancy for new construction or change of ownership. In addition, the zoning department staff investigates zoning complaints and either resolves any violations or prosecutes violators. The department also assists applicants in submitting the proper plans and information for new construction, additions, fences, pools, sheds, dish antennas, or other accessory uses and items.

The following chart illustrates the applications the township's zoning board has received for years 1999 and 2000:

Type of Application	1999	2000 (1/1-10/30)
Use	25	6
Bulk	47	47
Site	7	7
Correspondence	3	0

In addition, the zoning board has issued the following permits and changes of ownership during the years 1999 and 2000:

Type	1999	2000 (1/1-10/30)
Zoning Permits	686	678
Certificates of Occupancy	627	631
Change of Ownership	1,443	533
Change of Tenant (residential)	1,276	1,083

There are three full-time positions and one part-time position within the township's zoning department:

No.	Title	Full-time/Part-time
1	Zoning Officer	Full-time
2	Assistant Zoning Officers	1 Full-time & 1 Part-time
1	Zoning Board Secretary	Full-time

In 1999, the total amount of the zoning department's expenses was $186,839. Of this amount, $156,035, or 83.5%, was for salaries and $30,804 was for other expenses, which included solicitor, engineering, and advertising costs. In addition, $27,191 of related position costs (employees' benefits) are associated with the three full-time and one part-time employees that work for the township zoning department.

Contracted Services

Both the planning and zoning boards maintain one-year contracts with two local engineering firms that perform requested professional services involving both residential and commercial land use projects within the township. In addition, the zoning board's engineer also updates the township's master plan. Professional services are discussed more fully in the professional service section of this report.

CONSTRUCTION CODE OFFICE

The construction office handles all matters relating to the New Jersey Uniform Construction Code (UCC) and the related plan review, construction permits, inspections, and certificates of occupancy. The construction office uses the state supplied UCC automated reporting system

(UCCARS) to record transactions. The township issued 875 new permits and 232 updated permits during 1999. Total permits issued in 1999 represented $45,186,847 in construction value.

The construction office, headed by a construction official, is currently staffed with six employees consisting of two clerical employees and four technical employees. The construction official, as well as the technical staff, holds several sub-code inspection titles with respect to building, plumbing, fire, mechanical, elevator, and electrical inspections. One of these employees also holds the title of housing officer and inspector, and zoning inspector. In 1999, the fully loaded wage costs was $476,247 and other expenses were approximately $232,810.

Construction code revenues are dedicated for construction code (UCC) purposes within the municipal budget. As is allowed by the NJ Department of Community Affairs, the township allocates direct and indirect wages, benefits and other overhead against the revenue that is generated from permit fees. When revenue is significantly above or below expenses over time, the municipality must consider reviewing both the operational needs of the construction office and/or the fees charged for the permits.

Listed in the table below is revenues generated and expenses incurred by the construction office during the last three years.

	1999	**1998**	**1997**
Revenues			
UCC Fees	$507,138	$567,613	$595,845
Penalties	$3,900	$1,400	$700
Other Income	$5,197	$2,219	$2,283
Total Revenues	**$516,235**	**$571,232**	**$598,828**
Expenditures			
Salary & Wages	$302,461	$314,882	$309,935
Fringe Benefits	$68,050	$62,624	$70,500
Other Expenses	$115,790	$86,368	$88,722
Indirect Costs	$58,356	$56,000	$56,000
Total Expenses	**$544,657**	**$519,874**	**$525,157**
Over/(Under)	**($28,422)**	**$51,358**	**$73,671**

As noted in the table above, other expenses increased by $29,422 from 1998 to 1999. Based on the team's review of township records, this increase was mostly attributable to an increase in legal expenses charged to the budget in 1999. It was also noted that from 1997 to 1998 the township had accumulated a total of $125,029 from UCC transactions.

Staffing

The New Jersey Department of Community Affairs (DCA) conducted a staffing analysis of the township's UCC activities. At the time the staffing analysis was conducted, a variety of projects were in progress or were anticipated. They included two hospital additions, several medical outpatient facilities, a new 80 room hotel, a storage facility (10 buildings), a developmental disabilities facility, several shopping center tenant fit-ups, an ice hockey training facility, and senior citizen housing (100 units). Reportedly, the township anticipates up to 3,000 senior citizen housing units being constructed in the next several years.

The staffing analysis determined that the construction code division is understaffed based on the number of permits issued in 1999. The analysis indicates that the division needs a total of 3.6 full-time equivalent (FTE) technical staff persons consisting of 1.4 FTE building sub code; 1.0 FTE electrical subcode; 0.4 FTE fire subcode; and 0.8 FTE plumbing subcode positions.

Due to the level of construction activity that is now in progress and projected for the near future, together with the long-term uncertainty regarding the need for additional positions, we feel the township would best be served by filling the staffing requirement via third party contracting arrangements.

Recommendation:

We recommend the township contract for additional sub code inspections as needed.

The team noted that one employee in the UCC office also holds zoning and housing titles and is performing zoning and housing work. This individual appears to be compensated with funds from the construction code dedicated budget. We understand other construction code office staff members have assisted the housing inspector employee on several occasions to help with the workload.

The team learned that the township began conducting housing inspections in May, 1998. A breakdown of inspections performed by this employee is provided in the table below.

Inspections	**9/99 – 9/00**	**9/98 – 9/99**	**5/98 – 9/98**	**Total**
Resale	812	904	72	1,788
Zoning	535	402	195	1,132
Apartments	1,449	1,768	746	3,963
Total	**2,796**	**3,074**	**1,013**	**6,883**

We believe that the staff time spent on non-UCC activities should not be charged to the UCC dedicated budget.

Recommendation:

We recommend the township properly allocate staff time expenditures between the dedicated budget and general budget.

Records
All records maintained by the construction office are stored in the construction office and at two other sites located at the township's compound. Although the construction office is allowed to dispose of certain records within a ten-year period, these records are not being destroyed. The team learned that the township is considering using microfilming as a method of maintaining files. The team estimates that microfilming would cost approximately $5,000 per year.

Recommendation:

We recommend the township properly destroy any records not required to be retained and microfilm UCC files that must be retained.

Value Added Expense: $5,000

Work Scheduling
The team observed that the zoning office schedules inspections to be performed by construction staff members without coordinating with the construction office staff. This arrangement is disruptive to the already tight schedule that construction office employees are working under. There is no electronic method available for the zoning office and the construction code office to communicate so that a better scheduling arrangement could be achieved.

Recommendation:

We recommend the use of computer scheduling software to eliminate the scheduling conflicts that currently exist.

SEWER UTILITY

The township sewer utility is responsible for the collection and delivery of wastewater to the Camden County Municipal Authority (CCMUA), storm drain maintenance and the billing and collection of sewer rents/fees for the township sewer service. The CCMUA treats and disposes of the treated water and sludge. CCMUA bills Voorhees property owners directly for the services they provide.

The township has over 110 miles of sewer lines and 14 pump stations, two of which are privately owned. The service population is approximately 25,797, according to 1998 estimates. The township maintains 8,111 sewer accounts of which 7,560 are residential account and 335 are commercial accounts. For 1999, the cost of services amounted to $2,058,350. These figures do not include the cost of treatment.

Organization and Staffing
According to those interviewed, the sewer utility is part of the department of public works, parks and recreation division; however, the organizational chart we received depicted the sewer utility

as a separate department which directly reported to the administrator's office. Under the direction of the township administrator, the parks and recreation supervisor performs administrative oversight. The township inspection department performs technical oversight.

At the time of our review, the sewer operations had six full-time employees: one supervisor, two senior sewer repairman, one sewer repairman, one truck driver, and one laborer. In 1999, the department had eight employees. One transfer and one retirement caused the staff reduction. One parks and recreation worker is cross-trained to work in the sewer department during the non-peak times of the parks and recreation department. Sewer billing and collection is performed by the tax collection department, which allocates two clerks to this task.

Future Organization

Both the public works and utility organizations share closely related tasks and equipment. It appears that better use of staff time could benefit the township, particularly in the winter months when the park maintenance staff is not occupied with seasonal grass cutting. The current separation of these two operations appears to hinder the cooperation between the divisions. We believe that Voorhees should more formally consolidate the sewer utility and parks maintenance operations into the department of public works. In time, we believe the township could eliminate one supervisory position, reducing operational cost by approximately $57,168.

Recommendation:

We recommend that the township more formally consolidate the sewer utility into the department of public works.

Cost Savings: $57,168

Operations

The utility is responsible for the routine maintenance and inspection of sewer lines, pump stations and storm drains. The sites observed were immaculately maintained. Equipment varied in age, but was in good running order.

A review of last year's work orders revealed that 27% were dedicated to responding to alarms and emergencies. The work orders do not track time, so it was not possible to determine how much of the workday was consumed by these calls. Another 20% of the work orders were dedicated to jetting sewer lines; 23% were dedicated to pulling pumps with the remainder being other, general work.

In response to the volume of emergent work orders related to blockages in lines, the acting supervisor was in the process of implementing a preventative maintenance program of routinely jetting all the sewer lines based on the history of problems in the system.

While the sewer utility staff appeared to have a good grasp of the routine maintenance required at each pump station or for sanitary and storms water lines, there were no checklists of scheduled procedures available to the team. With the implementation of such a program, the township should see a drop in overtime associated with emergencies.

We commend the township for developing a preventative maintenance program for sewer lines.

Recommendation:

We recommend the staff prepare a written preventative maintenance program, which includes checklist of scheduled procedures for sewer lines, pump stations, and storm drains.

Infiltration and Inflow

Infiltration and inflow (I&I) is a term used to describe clean storm water or ground water leaking into sanitary sewers. I&I is very expensive because the water entering the system must be treated as sewage and paid for by system users. Accordingly, treatment costs are higher than necessary and the capacity in the system that is used by the I&I flow can not be used to connect paying customers.

In 1991, an engineering firm completed a partial sanitary sewer system inflow and infiltration (I&I) study. The report identified abnormally high I&I during wet weather. The sum total of I&I was approximately 12,915 gallons per day (GPD). Additionally, the report noted another 14,650 GPD in suspected I&I. The acceptable level of I&I is 400 GDP. The study recommended the repair or replacement of 1,527 linear feet of sewer pipes. Those interviewed reported that, since 1991, the recommended repairs have been performed.

In 1999, the township invested in approximately 11 capital improvement projects that included additions to and restoration of the existing sewer system.

The township is commended for investing in its capital improvement and working to eliminate expensive I&I.

Technology

The department has a system that is set up to track work orders. The acting supervisor is not yet familiar with the system and its capabilities. Additional computer training and time is needed to get familiar with the system and its capabilities.

We encourage the division to assimilate the computer into its daily operation. Monthly activity reports should also be prepared for management.

Financial

In 1999, the sewer utility fund was not self-liquidating. In fiscal year 1999, it operated at a deficit of $72,589.

Sewer service fees, during 1999, were $1,350 for connection and $110 annually per consumer unit for township service. The township committee has determined that senior citizens and the disabled are exempt from paying their township sewer service fees. The township billed $1,501,578 and collected $1,492,641. This represents a 99.4% collection rate.

Recommendation:

We recommend the utility re-establish on a self-liquidating basis, and that fees be increased to accomplish that.

Billing and Collection

The sewer billing is performed in the township tax collector's office predominantly by two tax clerks. When the workload dictates, others in the department assist in the billing and collection function. The duties of these staff members primarily include billing, receiving payments, posting payments, monitoring delinquencies, establishing new account and maintaining name and address changes as required.

The staff prepares bills for each property quarterly. Bills are due 30 days after the billing. The work is efficiently organized to time the issuance of sewer bills at times when tax transactions are less frequent.

The team commends the department for its diligence and high collection rate.

RECREATION

Recreational programs in the township are administered by a seven-member joint recreation advisory board consisting of residents of the township and representatives of the organized recreational groups/leagues in the township. The board was established for the joint planning, development and operation of recreational facilities, programs and activities. Specific responsibilities include the scheduling of facilities and oversight of the concession operations. Private, volunteer organizations have undertaken to provide recreational programs to residents. The township does not have a recreation department, nor does it provide recreational programs, with the exception of senior citizen services.

Senior Citizens

The township has a part-time senior citizen coordinator who assists senior citizens with various benefits, services, information, and counseling offered through the Camden County Office on Aging. The township senior coordinator acts as a liaison between the senior citizens and the county's office on aging, in addition to her duties as secretary to the mayor and public events coordinator. The coordinator also assists the local seniors club with various social activities and programs. The township also provides seniors with transportation for shopping, and other social activities.

The Camden County Office on Aging was created in 1967 and serves as the central clearinghouse for all senior programs in the county, regardless of their funding sources.

The township coordinator attends monthly meetings at the office on aging to keep abreast of new programs available to seniors and changes in laws regarding seniors. Because the workload relating to senior affairs is sporadic, the coordinator was unable estimate the amount of time she devotes to this function.

The senior club was formed in 1974 by a group of residents for senior 50 years and older. The club is a non-profit organization that organizes fundraisers, social events and cultural affairs of interest to club members. Club activities takes place in the community hall located behind the municipal complex for approximately three hours on Tuesdays and four hours every other Saturday. The township provides maintenance and custodial services for any function held by the club.

The total amount expended for the senior citizen program budget in 1999 was $32,403. Of this amount, the bus service salary and wage expense was $25,874; the other expenses were $6,529. The fully loaded wage costs for the bus operation was $42,658, resulting in a total cost of $49,187. The coordinator's salary was included in the administration budget. The team was not able to segregate the portion attributed to senior services. The team understands the bus was provided through a state grant, and a replacement bus is to be acquired through grant funding. We did not attempt to compute a capital expense for the purchase of the bus.

The bus service picks up seniors who have contacted the township requesting the service. The bus driver receives the phone calls and schedules the route accordingly. Typically, those using the service have established a routine pattern for using the service.

The bus travels to grocery stores four times per month. Those interviewed reported that these trips typically have 28 - 35 riders. The bus also runs weekly trips for recreational bingo. Those trips average 30 - 35 riders according to those interviewed. Twice per month the bus make a general shopping trip the mall, banks and other stores. These trips are reported to typically serve 15 - 25 riders. The bus does not transport people to medical appointments. The county provides transportation to medical appointments. Other trips organized by the seniors club also use the bus.

We compute the bus service routinely provides approximately 2,370 rides per month over ten operating days. We compute a cost per ride of $1.73, not including the capital cost of the bus.

We commend the township for cost effectively providing services designed to keep seniors active, safe and independent.

Recommendation:

We recommend that the coordinator keep track of the time devoted to the senior's program, in order to determine a more precise cost of operation for this program, and that the bus operator keep more detailed rider-ship records to document the usefulness of the service.

REGISTRAR OF VITAL STATISTICS

The office of the registrar of vital statistics records and issues certified copies of births, deaths, and marriages occurring in Voorhees Township. This office is staffed with a part-time registrar, a full-time deputy registrar, and a full-time clerk.

In 1999, the salary and benefits cost for the registrar's office was approximately $65,467 and other expenses were approximately $29,769 for a total cost of $95,236. The township currently charges $15 for certified copies of birth certificates, $10 for certified copies of marriage licenses, $28 for marriage licenses, $6 for certified copies of death certificates, and $1 for burial permits. Prior to 1996, the township charged $10 for a certified copy of a birth certificate.

The registrar's office is opened Monday through Friday from 8 a.m. to 5 p.m., and from 8 a.m. to 7 p.m. every Wednesday. Both the deputy registrar and the clerk are crossed trained and can handle most tasks associated with the registrar's functions. The registrar is available to the staff on her days off and also arranges for technical assistance for the staff through a network of fellow registrars when she's on vacation. All staff members were very well acquainted with vital statistic procedures and privacy issues.

The township utilizes computer software specific to the registrar function for processing all certificates and licenses. The software is capable of generating records common to each of the registrar's function, plus daily financial and deposits reports.

In 1987, maternity facilities in three hospitals in neighboring municipalities were closed and maternity patients must now use the hospital in Voorhees. Based on statistical records obtained from the registrar's office, an average of 5,064 births have taken place in Voorhees over the past five years. According to the registrar, this office processes approximately 110 to 115 birth certificates each week.

The following births, deaths, and marriages were recorded in the township from 1997 to 1999.

Year	**Recorded Births**	**Recorded Deaths**	**Recorded Marriages**	**Total**
1999	5,276	578	131	5,985
1998	4,998	607	120	5,725
1997	5,053	634	121	5,808
Total	**15,327**	**1,819**	**372**	**17,518**

The number of certified copies of certificates, licenses, and burial permits issued from 1997 to 1999 was as follows:

Year	Issued Certified Birth/Cert.	Issued Certified Death/Cert.	Issued Certified Marriage/Cert.	Issued Marriage Licenses	Burial Permits	Total
1999	7,429	787	193	180	40	8,629
1998	7,035	499	172	178	8	7,892
1997	6,422	500	164	141	4	7,231
Total	**20,886**	**1,786**	**529**	**499**	**52**	**23,752**

The township realized the following revenue over the past three years from issuing certified copies of birth and death certificates, licenses, and burial permits:

Year	Certified Births	Certified Deaths	Certified Marriages	Marriage Licenses	Burial Permits	Total Revenue
1999	$111,435	$4,722	$1,930	$5,040	$40	$123,167
1998	$105,525	$2,994	$1,720	$4,984	$8	$115,231
1997	$96,344	$3,000	$1,640	$3,948	$4	$104,936
Total	**$313,304**	**$10,716**	**$5,290**	**$13,972**	**$52**	**$343,334**

In 1999, the total expenses in the registrar's office were $95,236. The office also generated $123,234 of revenue by issuing approximately 8,629 documents in 1999. Using these figures, the average document costs approximately $11.04, compared to the average fee collected of $14.27. The current fees for certified copies of documents issued from this office approximate those that are charged in other New Jersey municipalities.

In addition to processing certificates and licenses, this office handles approximately 80 calls and approximately 30 or 40 walk-ins per day. According to staff members, the majority of telephone calls consists of basic questions and directions to the registrar's office. The busiest walk-in period is between September and April. Many municipalities find using automated telephone system to be more efficient for addressing routine inquiries.

Recommendation:

We recommend the township consider using voicemail to provide basic information and instruction to the public in an effort to reducing staff time devoted to answering the telephone.

The registrar is required to maintain hard copies of all records processed in this office. Currently, all hard copies are stored in the registrar's office, which consists of two small rooms that are not fireproof. In addition, all records processed in this office are electronically maintained and are backed up on servers located in the registrar's office and the township's business administrator's office. Because the records maintained by the registrar are so importance, consideration should be given to protect them from perilous conditions, such as fires and floods. The space currently used to store these records is not adequate.

Recommendation:

We recommend the township find a suitable storage area that will not only accommodate space needed for current and future records, but that the space selected is fireproof. We also recommend using a backup server located in a separate building.

The registrar's offices is required to order blank forms from the New Jersey Department of Health (DOH), to be used by the local hospital to record births and local nursing homes to record deaths. DOH also requires the registrar to place a minimum order of 100 forms every three months. Due to the number of births in the township and the number of forms wasted by the hospital staff in order to add or delete information requested by parents, the registrar's office must order forms frequently. Sometimes, orders are placed several times in one week. The team noted that the process of sending forms through the local registrar has no internal control benefits.

Having the New Jersey Department of Health provide forms directly to hospitals is included as a recommendation in the regulatory reform section of this report.

III. COLLECTIVE BARGAINING AGREEMENTS

An area that frequently presents significant opportunities for savings is negotiated contracts. While they represent opportunities for savings, the savings and contract improvements are most likely to occur incrementally, through a well-conceived process of redeveloping compensation packages to be equitable and comprehensive. For this reason, we present those issues subject to collective bargaining agreements separately in this section.

The Township of Voorhees has six collective bargaining agreements with six employees bargaining groups. The review team examined each of the contracts. Additionally, the team examined the individual contracts of the employees who are not represented by collective bargaining units. The following chart summarizes the contracts reviewed:

Collective Bargaining Units and Term of Contract

Unit	Employees Represented	Contract Period
Voorhees Township Municipal Employee Association Supervisors Bargaining Unit	Administrative Employees	1/1/98-12/31/01
Public Works Employees Association	Public Works Employees	1/1/97-12/31/00
Voorhees Township Senior Officers Association	Lieutenants, Captains, and Deputy Chief	1/1/00-12/31/02
Voorhees Township Sergeants Association	Sergeants	1/1/98-12/31/01
Voorhees Township Police Officers Association	Patrolmen	1/1/98-12/31/00
Voorhees Township Communication Operators	Full-time Communications Operators	1/1/97-12/31/00

Employee Leave Benefits

All full-time employees are defined as persons who hold a permanent position and are routinely scheduled to work 40 hours per week. This entitles the employees to specific benefits in accordance with his or her contractual agreement and/or as mentioned in the employee handbook.

The following chart illustrates the distinguishing characteristics of each individual collective bargaining contract that is currently active in the township:

Collective Bargaining Unit	Life Ins.	Longevity	Cloth. Allow.	Cloth. Maint.	Shift Diff.	Court Time	College Credits	Holidays	Misc.
Police Officers	No	1%-2.5% Not avail. to hires after 6/29/92	`98-$850 `99-$900 `00-$900	`98-$800 `99-$850 `00-$850	3%	`98-$850 `99-$900 `00-$900	$650 max-yr.	14 with 3 days carryover	K-9 $3,500 add'l salary for care of animal
Police Sergeants	$10,000	1% -2.5% Not avail. To hires after 8/12/96	`98-$850 `99-$850 `00-$900 `01-$950	`98-$800 `99-$800 `00-$850 `01-$900	3%	`98-$850 `99-$850 `00-$900 `01-$950	$650 max-yr.	14 with 40 hrs. carryover	K-9 $3,000 add'l salary for care of animal
Police Sr. Officers	$10,000	1%-2.5%	$900-yr.	No	No	No	$650 max-yr.	14 with 11 day sell back in `00-`01 and 10 day sell back in `02	
Dispatchers	No	1%-2.5% Not avail. To hires after 4/16/92	Yes-Full Uniform	$525-yr.	2%	No	No	14 with 3 days carryover	Police Matron add'l pay: `97-$225, `98-$250, `99-$275, `00-$300
Public Works	$10,000	1%-2.5% Not avail. To hires after 6/21/93	$200-yr.	No	No	No	No	14	Add'l personal day for 6 months of unused sick
Admin.	$10,000	1%-2.5%	No	No	No	No	No	14	

Longevity

The above chart reveals that the township has been moving affirmatively to control the cost of longevity payments to its employees. The longevity benefit has not been included in the most recent contracts of the police officers, police sergeants, dispatchers, and public works employees for new hires. A similar clause is not included in the current administration nor the police senior officers' contracts.

For those receiving longevity, the amount is calculated as a percentage of base salary. Accordingly, this is a benefit that increases incrementally with every pay increase even if not renegotiated. In addition, the percentage increases based on years of service.

In 1999, there were 99 township employees that received a total of $99,990 in longevity payments.

We commend the township for acting to control longevity obligations.

Recommendation:

We recommend that where longevity remains, the township negotiate a flat dollar amount instead of a percentage.

Shift Differential

Police officers and sergeants are given a shift differential allowance of 3% times their salary. In addition, the township's dispatchers are given a shift differential allowance of 2% times their salary. This means virtually all of the officers and dispatchers receive the additional income. Normally, shift differentials are paid as an incentive to attract experienced staff to less attractive permanent shifts. In Voorhees, it appears to have become nothing more than an additional stipend that is paid without regard to ones shift schedule. In 1999, the township spent $77,412 on shift differential pay.

Recommendation:

The township should negotiate to eliminate the 3% shift differential for police officers and sergeants and the 2% shift differential for dispatchers during the next contract negotiations. Shift work is an integral part of the job and is already accounted for in the employees' compensations and schedules.

Potential Cost Savings: $77,412

Vacation

In six of the collective bargaining agreements, various police, communication, and administrative workers receive one vacation day per month in the first year. Thereafter, they receive 12 days in the second through the fourth year, 15 days in the fifth through the ninth year, 17 days in the tenth through fourteenth year, and 20 days in the fifteenth year and after. The police and the administrative staff receive 21 days vacation after completing twenty years of service. The police senior officer's contract states that in the year of retirement, the retiring officer shall receive 25 days of vacation leave.

The exclusion of the 17-day vacation step is the one area of difference between the collective bargaining agreement for the township's public works employees and the other six collective bargaining units.

The allotment of vacation time in all seven of the township's collective bargaining agreements is generous when compared to many other communities and to the state employees. A review of those employees with service time of between 11 and 20 years determined the major value difference of extra time allotted beyond the 15 days required under state minimums for civil service communities.

Recommendation:

We recommend the township attempt to reduce vacation allotments to state minimums in the next round of negotiations.

Sick Leave Buy Back

When a qualified employee retires, the township pays that employee a sum equal to 25% of all accumulated, unused sick time by the average daily pay rate at the date of retirement. The township does not have a cap on the amount of sick leave benefit that is paid to a retiring employee. The sick leave buy back benefit is consistent within all seven of the township's collective bargaining agreements.

As of December 31, 1999, the township's total accumulated sick time liability was approximately $603,000. In comparison, the state offers a sick leave buy back program that pays 50% of accumulated leave. The state program is capped at $15,000. Eight employees are currently over the $15,000 state cap limit. In addition, another five employees have $12,000 or more accumulated sick time liability. While the sick leave buy back benefit is not unusual and does not appear to be out of line with the state benchmark or similar benefits on other municipalities, we believe that having a reasonable dollar cap on the benefit will help limit the township's liability. We note that the township has asserted this position in recent contract negotiations.

We commend the township for attempting to limit its liability and encourage it to continue to pursue a cap in future contract negotiations.

Uniform Purchases and Cleaning

Police officers were each paid either $850 or $900 in 1999 to purchase uniforms. During 1999, the township expended approximately $40,000 for police and dispatcher uniforms. These funds are in addition to uniform cleaning allowances. The funds are paid without regard to whether or not uniform items require replacement.

Many police departments have adopted a replacement policy similar to the one utilized by the New Jersey State Police for its uniform replacements. The approximate cost per New Jersey State Police Trooper is $400 a year. Commonly called the quartermaster system, replacement items of uniform are approved for worn or damaged articles. The old garment must be traded in when the new items are issued. Reducing this expense to the State Police average of $400 per officer will save $24,000 per year, and still provides replacement uniforms as needed.

Recommendation:

We recommend the township renegotiate the uniform purchase portion of the contract to a quartermaster system.

Potential Cost Savings: $20,000

During 1999, the township paid police officers $35,389, in addition to their base pay, as a reimbursement for uniform cleaning. Divided among the 50 officers, we compute an annual

cleaning expense of $706 per officer. The allowance is paid through payroll, rather than through the other expense budget. As such, uniform cleaning expenses are included in an officer's pay for purposes of calculating the officer's pension. No record of the actual expenses incurred by the officer are submitted to the township. Towns that contract for the cleaning of police uniforms, rather than pay officers for cleaning, report annual costs per officer of $245. Accordingly, it appears that if the township were to directly contract for the cleaning of uniforms, it would save $23,050 annually. In addition, because the cleaning expense exceeds the bid threshold, the township may wish to review the local public contract law with regard to its method of paying for uniform cleaning.

Recommendation:

We recommend the township revise it method of paying for uniform cleaning expenses.

Cost Savings: $23,050

Police Patrol Salary

The patrol officer salary scale, currently in effect in Voorhees, is costly. A patrol officer in his first year when the contract began increased his salary by 109% in five years by receiving step increases and percentage increases on steps. The base salary in this example went from $28,194 to $59,032, in just five years, without including education or longevity increments. A comparison of the Voorhees police contract with police contract information compiled in the 1999 New Jersey Municipal Salary Report shows the following:

- In 1999, the average Camden County municipal patrol officer's salary was $22,663. Voorhees police start at $27,136.
- The average reported top step in Camden County is $55,380. Voorhees top step is $56,816.
- The average number of steps in the League of Municipalities salary table is 6.2 steps. An increasing number of police departments are moving to seven and eight steps.

Listed below is a comparison of the impact of the current contract and the impact of lengthening the salary step schedule:

	CURRENT CONTRACT				PROPOSED	
Year	**1998**	**1999**	**2000**	**2000 %**	**Salary**	**% Increase**
Training 1st 1/2 year	$26,130	$27,136	$28,194		$27,300	
Training						
2nd 1/2 year	$30,130	$31,290	$32,510	15%	$29,000	107%
Step 1	$34,130	$35,444	$36,826	13%	$33,350	115%
Step 2	$38,940	$40,440	$42,018	14%	$36,685	110%
Step 3	$45,812	$47,576	$49,432	18%	$39,987	109%
Step 4	$54,710	$56,816	$59,032	19%	$43,585	109%
Step 5			$59,032		$47,508	109%
Step 6			$59,032		$51,784	109%
Step 7			$59,032		$56,444	109%
Step 8			$59,032		$59,267	105%
Total			**$484,140**		**$424,910**	
Savings per officer					**$59,230**	

The proposed revised scale in the example above would save the township approximately $59,230 in the first eight years of each police officer's tenure without lowering the top step.

Recommendation:

We recommend the township negotiate a thorough change in base salaries to reduce the starting salary and to extend the step schedule.

Potential Cost Savings: $59,230 per new hire

IV. STATUTORY AND REGULATORY REFORM

The final section of the report, Statutory and Regulatory Reform, attempts to identify those areas where existing state regulations or statutory mandates are brought to the attention of the LGBR review team by local officials which appear to have an adverse effect on efficient and cost effective local operations. It is common for local officials to attribute high costs and increased taxes to "state mandates." Each review team is then charged with reporting those areas in this section of the report. The findings summarized below will be reviewed by the appropriate state agency for the purpose of initiating constructive change at the state level.

In the Registrar of Vital Statistics section of this report we recommend having the New Jersey Department of Health provide blank forms to record births and deaths directly to facilities using large numbers of forms, rather than requiring local registrars to order and handle the forms.

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