



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**
Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Maurice	James	Maley	5/1/2026	jmaley@collingswood.com

Chief Administrative Officer

Cassandra	Young	Duffey		cduffy@collingswood.com
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Chief Financial Officer

Elizabeth	Joann	Pigliacelli		epigliacelli@collingswood.com
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Municipal Clerk

Kathleen	Holly	Mannel		hmannel@collingswood.com
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Registered Municipal Accountant

Michael		Holt		mholt@hmacpainc.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Maurice	James	Maley	5/1/2026	jmaley@collingswood.com
Robert	Edward	Lewandowski	5/1/2026	rlawandowski@collingswood.com
Morgan	M	Robinson	5/1/2026	mrobinson@collingswood.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	1.058	\$11,334,244.11	28.83%	\$2,446.10	Municipal Purpose Tax	ACTUAL	\$11,735,505.00
Municipal Library	0.035	\$377,244.00	0.96%	\$80.92	Municipal Library	ACTUAL	\$412,917.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.733	\$18,567,521.00	47.22%	\$4,006.70	Local School District	ESTIMATED	\$20,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.823	\$8,812,373.38	22.41%	\$1,902.78	County Purposes	ESTIMATED	\$9,075,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.022	\$227,633.91	0.58%	\$50.86	County Open Space	ESTIMATED	\$275,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)	3.671	\$39,319,016.40	100.00%	\$8,487.35	Total ESTIMATED amount to be raised by taxes		\$41,498,422.00
Total Taxable Valuation as of October 1, 2021 <u>\$1,073,055,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy 8,110,302.29		
Current Year Average Residential Assessment <u>\$231,200.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes 20,221,129.56		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy \$29,350,000.00		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT \$41,460,827.27		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) \$37,348.36		
1.058	1.094	3.40%			Total Amount to be Raised by Taxes \$41,498,175.63		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>99.91%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$11,334,244.11	\$11,735,505.00	3.54%	\$401,260.89				
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Revenue, Collections CY 2021 39,666,999.65		
\$2,446.10	\$2,529.33	3.40%	\$83.23		Total Tax Levy, CY 2021 39,668,525.18		
					% of Taxes Collected, CY 2021 <u>100.00%</u>		
					Delinquent Taxes - December 31, 2021 <u>\$1,525.52</u>		

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Parking Utility	Utility	Utility
08	Surplus	1.30%	\$28,021.32	\$2,149,291.73	\$2,177,313.05	\$1,320,092.69			\$257,097.16	\$571,173.20	\$28,950.00		
08	Local Revenue	-21.12%	(\$355,006.81)	\$1,680,706.81	\$1,325,700.00	\$1,185,700.00					\$140,000.00		
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,195,418.00	\$1,195,418.00	\$1,195,418.00							
08	Uniform Construction Code Fees	-3.27%	(\$6,755.50)	\$206,755.50	\$200,000.00	\$200,000.00							
<i>Special Revenue Items w/ Prior Written Consent</i>													
11	Shared Services Agreements	0.00%	\$0.00	\$79,142.18	\$79,142.18	\$79,142.18							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	52.12%	\$290,208.57	\$556,844.51	\$847,053.08	\$847,053.08							
08	Other Special Items	25.98%	\$675,983.71	\$2,601,912.63	\$3,277,896.34	\$3,277,896.34							
15	Receipts from Delinquent Taxes	7.51%	\$349.46	\$4,650.54	\$5,000.00	\$5,000.00							
<i>Amount to be raised by taxation</i>													
07	Local Tax for Municipal Purposes	4.92%	\$813,647.31	\$16,521,857.69	\$17,335,505.00	\$11,735,505.00			\$3,400,000.00	\$2,200,000.00			
07	Minimum Library Tax	9.46%	\$35,673.00	\$377,244.00	\$412,917.00	\$412,917.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	5.84%	\$1,482,121.06	\$25,373,823.59	\$26,855,944.65	\$20,258,724.29	\$0.00	\$0.00	\$3,657,097.16	\$2,771,173.20	\$168,950.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Water Utility	Sewer Utility	Parking Utility	Utility	Utility
20	General Government	4.00	6.00	898.23%	\$999,972.50	\$111,327.50	\$1,111,300.00	\$1,111,300.00							
21	Land-Use Administration		1.00	72.22%	\$32,500.00	\$45,000.00	\$77,500.00	\$77,500.00							
22	Uniform Construction Code			16.50%	\$25,000.00	\$151,500.00	\$176,500.00	\$176,500.00							
23	Insurance			10.65%	\$239,277.00	\$2,245,951.00	\$2,485,228.00	\$2,485,228.00							
25	Public Safety	48.00	25.00	-0.59%	(\$30,539.70)	\$5,217,392.78	\$5,186,853.08	\$5,020,800.00	\$1,553.08				\$164,500.00		
26	Public Works	22.00		22.10%	\$1,154,252.00	\$5,222,250.00	\$6,376,502.00	\$1,504,002.00	\$570,500.00		\$2,492,000.00	\$1,810,000.00			
27	Health and Human Services	1.00		19.05%	\$4,000.00	\$21,000.00	\$25,000.00	\$25,000.00							
28	Parks and Recreation	2.00	100.00	1.26%	\$9,600.00	\$758,900.00	\$768,500.00	\$768,500.00							
29	Education (including Library)			5.40%	\$22,400.00	\$415,000.00	\$437,400.00	\$437,400.00							
30	Unclassified			185.71%	\$65,000.00	\$35,000.00	\$100,000.00	\$30,000.00	\$70,000.00						
31	Utilities and Bulk Purchases			2.72%	\$17,000.00	\$625,000.00	\$642,000.00	\$642,000.00							
32	Landfill / Solid Waste Disposal			6.03%	\$30,000.00	\$497,500.00	\$527,500.00	\$527,500.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
36	Statutory Expenditures			3.15%	\$56,040.87	\$1,780,059.07	\$1,836,099.94	\$1,606,149.94			\$65,500.00	\$160,000.00	\$4,450.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
42	Shared Services		3.00	33.21%	\$25,338.98	\$76,303.19	\$101,642.17	\$101,642.17							
43	Court and Public Defender	3.00	2.00	3.11%	\$6,500.00	\$209,150.00	\$215,650.00	\$215,650.00							
44	Capital			224.98%	\$1,540,684.00	\$684,816.00	\$2,225,500.00	\$1,125,500.00			\$600,000.00	\$500,000.00			
45	Debt			-2.35%	(\$103,417.07)	\$4,397,917.59	\$4,294,500.52	\$3,493,730.16			\$499,597.16	\$301,173.20			
46	Deferred Charges			-88.32%	(\$61,825.79)	\$70,000.00	\$8,174.21	\$8,174.21							
48	Debt - Type 1 School District			0.00%	\$0.00	\$222,500.00	\$222,500.00	\$222,500.00							
50	Reserve for Uncollected Taxes			-14.42%	(\$6,334.31)	\$43,929.04	\$37,594.73	\$37,594.73							
55	Surplus General Budget			-100.00%	(\$100,000.00)	\$100,000.00	\$0.00	\$0.00							
	Total	80.00	137.00	17.12%	\$3,925,448.48	\$22,930,496.17	\$26,855,944.65	\$19,616,671.21	\$642,053.08	\$0.00	\$3,657,097.16	\$2,771,173.20	\$168,950.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	50	\$7,186,400.00	0.67%	15A Public Schools	10	\$36,677,900.00	10.75%
2 Residential	3,977	\$921,340,300.00	85.86%	15B Other Schools	1	\$7,231,200.00	2.12%
3A/3B Farm	0		0.00%	15C Public Property	106	\$41,866,300.00	12.27%
4A Commercial	288	\$106,348,700.00	9.91%	15D Church and Charities	28	\$47,754,800.00	14.00%
4B Industrial	0		0.00%	15E Cemeteries & Graveyards	1	\$133,100.00	0.04%
4C Apartments	40	\$38,180,200.00	3.56%	15F Other Exempt	73	\$207,507,800.00	60.82%
5A/5B Railroad	0		0.00%				
6A/6B Business Personal Property			0.00%				
Total	4,355	\$1,073,055,600.00	100.00%	Total	219	\$341,171,100.00	100.00%
 				Percentage of Exempt vs. Non-Exempt Properties <u>31.79%</u>			
<u>Average Ratio (%), Assessed to True Value</u>				94.37%			
<u>Equalized Valuation, Taxable Properties</u>				\$1,137,072,798.56			
<u>Total # of property tax appeals filed in 2021</u>				County Tax Board			
				State Tax Court			
<u>Number of 2021 County Tax Board decisions appealed to Tax Court</u>							
<u>Number of pending property tax appeals in State Tax Court</u>							
<u>Amount paid out by municipality for tax appeals in 2021</u>							

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption	1		\$333,400.00	\$12,239.11
I Dwelling Exemption	127		\$2,248,900.00	\$82,557.12
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	128	0.00	2,582,300.00	94,796.23

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		3.00	50,705.95	\$26,000.00		\$1,435.45	\$21,281.50	\$1,989.00
Supervisory Staff (Department Heads & Managers)	9.00	3.00	959,320.00	\$700,000.00		\$105,770.00	\$100,000.00	\$53,550.00
Police Officers (Including Superior Officers)	28.00	13.00	3,915,700.00	\$2,600,000.00	\$300,000.00	\$728,000.00	\$250,000.00	\$37,700.00
Fire Fighters (Including Superior Officers)	17.00	4.00	2,274,475.00	\$1,550,000.00	\$100,000.00	\$434,000.00	\$168,000.00	\$22,475.00
All Other Union Employees not listed above	13.00		1,169,320.00	\$700,000.00	\$100,000.00	\$105,770.00	\$210,000.00	\$53,550.00
All Other Non-Union Employees not listed above	16.00	43.00	506,900.00	\$250,000.00		\$37,775.00	\$200,000.00	\$19,125.00
Totals	83.00	66.00	8,876,420.95	\$5,826,000.00	\$500,000.00	\$1,412,750.45	\$949,281.50	\$188,389.00

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

No

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	34.00	\$11,026.20	\$374,890.80	36.00	\$8,724.48	\$314,081.28
Parent & Child	1.00	\$15,873.36	\$15,873.36	2.00	\$15,616.80	\$31,233.60
Employee & Spouse (or Partner)	6.00	\$17,735.52	\$106,413.12	9.00	\$17,448.96	\$157,040.64
Family	26.00	\$30,763.08	\$799,840.08	24.00	\$30,184.80	\$724,435.20
Employee Cost Sharing Contribution (enter as negative -)			(\$253,424.16)			(\$251,118.91)
Subtotal	67.00		\$1,043,593.20	71.00		\$975,671.81
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,052.40	\$22,052.40	2	\$21,637.92	\$43,275.84
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$770.90)			(\$1,514.66)
Subtotal	1.00		\$21,281.50	2.00		\$41,761.18
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	15	\$5,452.56	\$81,788.40	14	\$7,542.00	\$105,588.00
Parent & Child	3	\$16,017.36	\$48,052.08	1	\$12,154.20	\$12,154.20
Employee & Spouse (or Partner)	22	\$10,896.00	\$239,712.00	22	\$9,277.08	\$204,095.76
Family	16	\$34,184.52	\$546,952.32	16	\$25,939.80	\$415,036.80
Employee Cost Sharing Contribution (enter as negative -)			(\$42,176.28)			(\$21,023.52)
Subtotal	56.00		\$874,328.52	53.00		\$715,851.24
GRAND TOTAL	124.00		\$1,939,203.22	126.00		\$1,733,284.23

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
FMBA #108	218.00	\$62,842.85	X		
FOP Local #76	282.00	\$86,448.20	X		
Superior Officers of Collingswood	86.00	\$33,140.40	X		
Teamsters #830	272.50	\$55,262.05	X		
Duffey, Cassandra	63.50	\$23,665.96		X	
Kline, Elena	40.50	\$6,158.37		X	
Ehret, Carol	75.00	\$11,769.23		X	
Grella, Susan	68.75	\$8,490.63		X	
Schanely, Carissa	57.75	\$13,978.30		X	
Wilcox, Christine	25.50	\$3,046.17		X	
Mannel, Kathleen	57.50	\$12,411.15		X	
Giordano, William	61.00	\$12,434.62		X	
Deets, Madalyn	65.00	\$11,258.39		X	
Fisher, William	37.50	\$9,502.12		X	
McCarthy, Kathleen	60.00	\$12,950.77		X	
Seeley, Theresa	27.50	\$4,604.45		X	
Staszewski, Carol	70.00	\$15,000.00		X	
Totals	1568.00	\$382,963.66			
Total Funds Reserved as of end of 2021		\$72,240.06			
Total Funds Appropriated in 2022		\$0.00			

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

			Current Year	2023	2024	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$9,685,000.00	\$9,685,000.00	\$580,575.36	\$537,783.79	\$500,000.00	\$7,330,812.66
Regional School Debt		\$0.00	\$220,195.00	\$203,320.00	\$200,000.00	\$1,157,050.00
<u>Utility Fund Debt</u>			\$700,000.00			
Water	\$5,994,615.28	\$5,994,615.28	\$4,188.33			
Sewer	\$5,548,933.83	\$5,548,933.83	\$2,085,000.00	\$2,020,000.00	\$2,000,000.00	\$20,367,000.00
Parking		\$0.00	\$704,530.16	\$635,409.26	\$600,000.00	\$2,616,284.83
		\$0.00				
		\$0.00				
		\$0.00				
<u>Municipal Purposes</u>						
Debt Authorized (BNI)	\$2,850,000.00	\$2,850,000.00				
Notes Outstanding	\$1,400,000.00	\$1,400,000.00				
Bonds Outstanding	\$24,955,000.00	\$24,955,000.00				
Loans and Other Debt		\$0.00				
Total (Current Year)	\$50,433,549.11	\$21,228,549.11	\$4,294,488.85	\$3,396,513.05	\$3,300,000.00	\$31,471,147.49
Population (2020 census)	13,926					
Per Capita Gross Debt	\$3,621.54					
Per Capita Net Debt	\$2,097.16					
3 Year Average Property Valuation		\$1,154,039,137.00				
Net Debt as % of 3 Year Average Property Valuation		2.53%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal						
Bonds - Interest						
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$4,294,488.85	\$3,396,513.05	\$3,300,000.00	\$31,471,147.49
Total Principal			\$3,365,575.36	\$2,557,783.79	\$2,500,000.00	\$27,697,812.66
Total Interest			\$928,913.49	\$838,729.26	\$800,000.00	\$3,773,334.83
% of Total Current Year Budget			15.99%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases			\$45,000.00			
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating	A2	AA-	AA-			
Year of Last Rating	2017	2020	2017			
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead		Borough of Oaklyn	Construction Code	Inspector Services		1/1/2022	12/31/2024	\$33,750.00
Lead		Borough of Merchantville	Construction Code	Official and Electrical Inspector Services		1/1/2019	12/31/2022	\$15,354.00
Lead		Haddon Township	Fire Department	Fire Protection Services		1/1/2022	12/31/2024	\$30,038.17
Recipient		Merchantville Pennsuaken WC		Water Management Services		6/1/2020	5/31/2022	\$333,333.00
								\$79,142.17
								\$333,333.00
								\$412,475.17

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
	Amount Received Total							\$79,142.17
	Amount Paid Total							\$333,333.00
	Total							\$412,475.17

USER FRIENDLY BUDGET SECTION - Notes

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