

State of New Jersey Local Government Services

Year:	2019	Municipal User	Friendly B	udget			
MUNICIPALITY:	0308 Cinnaminson Towns	hip - County of Burlington		•			Adopted 💌
Municode:			Filename:	0308_fba_	_201	9.xls	m
	Website:	http://www.cinnaminsonnj.c	org/				
	Phone Number:		856-829-6000				
	Mailing Address:		1621 Riverton Road	d			
Email the UFB if no	t using Outlook	Municipality:	Cinnaminson	State:	NJ	Zip:	08077
	Mayor						
First Name	Middle Name	Last Name	Term Expires	Business En	nail		
Ernest		McGill	12/31/2020	emcgill@cinnam	ninsonn	j.org	
	Chief Administr	ative Officer	-				
Eric		Schubiger		eschubiger@cin	namins	onnj.or	5
	Chief Financial	Officer	-				
Julia		Edmondson		jedmondson@d	cinnam	insonnj	.org
	Municipal Clerk						
Lisa		Passione		lpassione@cinna	aminso	nnj.org	
	Registered Mun	icipal Accountant					
Robert	Ρ.	Nehila Jr.		Rnehila@bowm	anllp.co	m	
	Governing Body	y Members					
First Name	Middle Name	Last Name	Term Expires	Business En	nail		
Ryan	F	Horner	12/31/2020	rhorner@cinnar	ninsonr	ij,org	
Paul		Conda	12/31/2021	pconda@cinnan	ninsonn	j,org	
Stephanie		Kravil	12/31/2019	skravil@cinnam	insonnj	org,	
Albert	D	Segrest	12/31/2021	asegrest@cinna	minson	nj,org	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Color Los Vors Deserve	4		A A		C	-J4	
2018 Calendar Year Proper				A D	<u>Current Year 2019 Bu</u>		T T
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	<u>Tax Levy</u>
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			#0.004.064.00
Municipal Purpose Tax	0.616	\$9,884,413.19	17.63%	\$1,442.33	Municipal Purpose Tax	ACTUAL	\$9,884,064.33
Municipal Library	0.017	¢050 500 01	0.00%	\$0.00	Municipal Library		\$ 272 (00 (0
Municipal Open Space	0.017	\$272,732.31	0.49%	\$39.80	Municipal Open Space	ACTUAL	\$272,689.60
Fire Districts (avg. rate/total levies)	0.194	\$3,097,090.00	5.52%	\$454.27	Fire Districts (total levies)	ESTIMATED	\$3,216,000.00
Other Special Districts (total levies)	2.221	¢25 625 405 00	0.00%	\$0.00	Other Special Districts (total levies)		# 27 000 000 00
Local School District	2.221	\$35,635,487.00	63.55%	\$5,199.92	Local School District	ESTIMATED	\$37,000,000.00
Regional School District	0.006	¢c 100 1c0 1c	0.00%	\$0.00	Regional School District		#7 (00,000,00
County Purposes	0.386	\$6,189,169.16	11.04%	\$903.12	County Purposes	ESTIMATED	\$7,600,000.00
County Library	0.035	\$546,066.76	0.97%	\$82.02	County Library	ESTIMATED	\$600,000.00
County Board of Health	0.020	* 1 10 001 10	0.00%	\$0.00	County Board of Health		*****
County Open Space	0.028	\$448,931.13	0.80%	\$65.51	County Open Space	ESTIMATED	\$500,000.0
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)	3.497	\$56,073,889.55	100.00%	\$8,186.96	Total ESTIMATED amount to be raised by ta	xes	\$59,072,753.93
Total Taxable Valuation as of	October 1, 2018	\$1,604,056,490.00			Revenue Anticipated, Excluding Tax Levy		5,878,046.01
(To be used to calculate the current year tax rate					Budget Appropriations, before Reserve for U	ncollected Taxes	14,580,655.26
Current Year Average Residential Ass	sessment	\$234,100.00			Total Non-Municipal Tax Levy		\$49,188,689.60
	_				Amount to be Raised by Taxes - Before RUT		\$57,891,298.85
	Prior Y	ear to Current Year C	<u>Comparison</u>		Reserve for Uncollected Taxes (RUT)		\$1,181,455.08
					Total Amount to be Raised by Taxes		\$59,072,753.93
	Comparisor	1 - Municipal Purposes	s Tax Rate				
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		98.00%
	0.616	0.616	0.01%		// of fux concerning used to calculate iter		90.007
	0.010	0.010	0.0170		If % used exceeds the actual collection % the	1	
	a .	M · · ID	TT T			1	
		<u>1 - Municipal Purposes</u>			reference the statutory exception used		
				\$ Change (+/-)			
	\$9,884,413.19	\$9,884,064.33	0.00%	(\$348.86)	Tax Collections - ACTUAL as of Prior Ye	<u>ar</u>	
					Total Tax Revenue, Collections CY 2018		55,737,695.7
<u>-</u>		on Avg. Residential T					56,355,496.4
	Prior Year 0	Current Year	% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2018		98.90%
	\$1,442.33	\$1,442.50	0.01%	\$0.17			
	÷-,·· 2 100	÷-, · · 210 0		+ 312 /	Delinquent Taxes - December 31, 2018		\$491,312.73
				Choot LIED 1			÷ • • • • • • • • • • • • • • • • • • •
				Sheet UFB-1			

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	Utility	Utility	Utility	Utility	Utility	Utility
08 Surplus	24.97%	\$305,732.31	\$1,224,267.69	\$1,530,000.00	\$1,530,000.00							
08 Local Revenue	-29.42%	(\$341,275.21)	\$1,160,005.21	\$818,730.00	\$818,730.00							
09 State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,920,745.00	\$1,920,745.00	\$1,920,745.00							
08 Uniform Construction Code Fees	-12.42%	(\$42,557.00)	\$342,557.00	\$300,000.00	\$300,000.00							
Special Revenue Items w/ Prior Written Consent												
11 Shared Services Agreements	-11.59%	(\$11,145.82)	\$96,145.82	\$85,000.00	\$85,000.00							
08 Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10 Public and Private Revenue	-14.01%	(\$46,858.45)	\$334,429.46	\$287,571.01	\$287,571.01							
08 Other Special Items	78.67%	\$236,000.00	\$300,000.00	\$536,000.00	\$536,000.00							
15 Receipts from Delinquent Taxes	3.74%	\$14,432.58	\$385,567.42	\$400,000.00	\$400,000.00							
Amount to be raised by taxation												
07 Local Tax for Municipal Purposes	-7.36%	(\$785,468.89)	\$10,669,533.22	\$9,884,064.33	\$9,884,064.33							
07 Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54 Open Space Levy Tax	-0.46%	(\$1,247.66)	\$273,937.26	\$272,689.60		\$272,689.60						
07 Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08 Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
Total	-4.02%	(\$672,388.14)	\$16,707,188.08	\$16,034,799.94	\$15,762,110.34	\$272,689.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0

FCOA		0	l 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	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government			4.42%	\$49,057.00	\$1,109,613.00	\$1,158,670.00	\$1,158,670.00								
21	Land-Use Administration			2.02%	\$1,984.00	\$98,324.00	\$100,308.00	\$100,308.00								
22	Uniform Construction Code			19.80%	\$43,953.00	\$221,955.00	\$265,908.00	\$265,908.00								
23	Insurance			-2.77%	(\$62,221.00)	\$2,248,153.00	\$2,185,932.00	\$2,185,932.00								
25	Public Safety			-7.32%	(\$277,178.51)	\$3,787,471.72	\$3,510,293.21	\$3,490,394.00	\$19,899.21							
26	Public Works			15.54%	\$410,295.31	\$2,640,022.74	\$3,050,318.05	\$2,780,112.00	\$270,206.05							
27	Health and Human Services			0.13%	\$25.00	\$19,632.00	\$19,657.00	\$19,657.00								
28	Parks and Recreation			13.28%	\$70,736.60	\$532,706.00	\$603,442.60	\$492,043.00		\$111,399.60						
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			0.00%	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00								
31	Utilities and Bulk Purchases			-6.60%	(\$53,000.00)	\$803,400.00	\$750,400.00	\$750,400.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			10.11%	\$114,172.00	\$1,129,612.00	\$1,243,784.00	\$1,243,784.00								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			1.11%	\$900.00	\$81,350.00	\$82,250.00	\$82,250.00								
43	Court and Public Defender			-8.73%	(\$17,985.00)	\$206,000.00	\$188,015.00	\$188,015.00								
44	Capital			19.05%	\$20,000.00	\$105,000.00	\$125,000.00	\$125,000.00								
45	Debt			10.44%	\$144,568.00	\$1,384,799.00	\$1,529,367.00	\$1,368,077.00		\$161,290.00						
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			2.35%	\$27,091.89	\$1,154,363.19	\$1,181,455.08	\$1,181,455.08								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	0.00	0.00	3.04%	\$472,398.29	\$15,562,401.65	\$16,034,799.94	\$15,472,005.08	\$290,105.26	\$272,689.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

Monries at Risk	Future V reductions		Source of the second se	Amount	Comment/Explanation
		Χ	Reserve for Payment of Debt	\$311,000.00	There is only \$3,392,602.92 in this account after utilizing the 2019 anticipated amount
		Χ	General Capital Surplus	\$225,000.00	There is only \$158,510.64 in this account after utilizing the 2019 anticipated amount

				ROPERTY - PROPERTY			
Property Tax Assess		erties (October 1, 2018 Val		Property Tax Asses		<u>perties (October 1, 2018 Va</u>	
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	284	\$17,060,000.00	1.06%	15A Public Schools	5	\$47,497,800.00	34.30%
2 Residential	5,721	\$1,339,373,400.00	83.50%	15B Other Schools	1	\$2,350,200.00	1.70%
3A/3B Farm	10	\$819,800.00	0.05%	15C Public Property	92	\$25,274,700.00	18.25%
4A Commercial	170	\$141,692,300.00	8.83%	15D Church and Charities	26	\$20,042,100.00	14.48%
4B Industrial	99	\$80,413,100.00	5.01%	15E Cemeteries & Graveyards	2	\$6,742,300.00	4.87%
4C Apartments	3	\$24,697,800.00	1.54%	15F Other Exempt	57	\$36,551,000.00	26.40%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property		\$90.00	0.00%				
Total	6,287	\$1,604,056,490.00	100.00%	Total	183	\$138,458,100.00	100.00%
Average Ratio (%), Assessed to True	Value	90.87%	1				
Equalized Valuation, Taxable Properti		\$1,765,221,184.11		Democrate an of Essential			
Equalized Valuation, Taxable Properti	les	\$1,705,221,184.11		Percentage of Exempt vs.	0.600		
	1 1: 2010		25.00	Non-Exempt Properties	8.63%		
Total # of property tax appeals fil	led in 2018	County Tax Board	35.00				
		State Tax Court	0.00				
Number of 2018 County Tax Board de		ax Court	0.00				
Number of pending property tax appea	als in State Tax Court		0.00				
Amount paid out by municipality for ta	ax appeals in 2018						
Prior Budget Year's Payn		PILOT) - 5 Year Exemptio	ns/Abatements				
	# of	PILOT	A 1 X7 . 1	Taxes if Billed in Full			
	Parcels	Billing/Revenue	Assessed Value	2018 Total Tax Rate	4		
G Commercial/Industrial Exemption					4		
I Dwelling Exemption					4		
J Dwelling Abatement					4		
K New Dwelling/Conversion Exemption					4		
L New Dwelling/Conversion Abatement					4		
N Multiple Dwelling ExemptionO Multiple Dwelling Abatement					4		
Total 5 Yr Exemptions/Abatements					1		
	0	0.00	0.00	0.00			

ACCECCED DOODEDTW WALLIATIONIC EVEMPT DOODEDTW DOODEDTW TAY ADDEAL DATA

								US		BUDGET SECTIO	DN								
Prior Budget Year	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Yea	Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions									
Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project Name				Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2018 Total Tax Rate	Project (use drop-down In F			Taxes if Billed In Full 2018 Total Tax Rate		
New Plan Cinnaminson Urban Renewal			\$21,390,300.00																
	-		1								-					-			
-																			
												1							
-																			
									•										
Total Long Term Exemptions - C	Column Total	0.00	21,390,300.00	748,018.79	Total Long Term Exemption	s - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemption	ns - Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exemptio		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exempt	ions - GRAND TOTAL	\$0.00	\$21,390,300.00	\$748,018.79
									Sh	eet UFB-6									Sheet UFB-6C

USER FRIENDLY BUDGET SECTION BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	23,306.23	\$21,650.00		\$0.00		\$1,656.23
Supervisory Staff (Department Heads & Managers)	4.00		665,107.50	\$539,000.00		\$30,874.00	\$54,000.00	\$41,233.50
Police Officers (Including Superior Officers)	28.00		4,342,468.20	\$2,764,617.00	\$175,000.00	\$738,358.00	\$453,000.00	\$211,493.20
Fire Fighters (Including Superior Officers)			0.00			\$0.00		\$0.00
All Other Union Employees not listed above	23.00		1,859,596.54	\$1,109,275.00	\$103,000.00	\$177,514.00	\$384,948.00	\$84,859.54
All Other Non-Union Employees not listed above	7.00	27.00	1,751,533.58	\$1,206,452.00		\$54,026.00	\$398,762.00	\$92,293.58
Totals	62.00	32.00	8,642,012.04	\$5,640,994.00	\$278,000.00	\$1,000,772.00	\$1,290,710.00	\$431,536.04

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - **<u>Base Pay</u>** 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>	(r		()		
Single Coverage	11.00	\$11,087.36	\$121,960.96	12.00	\$11,595.21	\$139,142.52
Parent & Child	2.00	\$20,691.36	\$41,382.72	2.00	\$20,089.08	\$40,178.16
Employee & Spouse (or Partner)	10.00	\$22,450.32	\$224,503.20	8.00	\$22,124.64	\$176,997.12
Family	34.00	\$32,250.84	\$1,096,528.56	34.00	\$31,204.64	\$1,060,957.76
Employee Cost Sharing Contribution (enter as negative -)			(\$252,278.00)			(\$244,107.00)
Subtotal	57.00		\$1,232,097.44	56.00		\$1,173,168.56
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$10,297.32	\$30,891.96	4	\$11,566.56	\$46,266.24
Parent & Child			\$0.00	0		\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	13	\$25,537.56	\$331,988.28	13	\$36,408.73	\$473,313.49
Employee Cost Sharing Contribution (enter as negative -)			(\$4,260.00)			
Subtotal	16.00		\$358,620.24	17.00		\$519,579.73
GRAND TOTAL	73.00		\$1,590,717.68	73.00		\$1,692,748.29

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

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

Yes	
Yes	

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

			(che	eck applicable	items)
	Gross Days of		Approved		Individual
	Accumulated	Dollar Value of Compensated	Labor	Local	Employment
Organization/Individuals Eligible for Benefit	Absence	Absences	Agreement	Ordinance	Agreement
Public Works	6260.00	\$50,083.10	X		
Police Department	27768.00	\$333,220.00	Х		
	21100.00	\$333,220.00	Λ		
Administrative Personnel	276.00	\$18,725.00		Х	
	210.00	φ10,720.00		Λ	
Total	s 34304.00	\$402,028.10			
	J 07007.00	ψ+02,020.10			
Total Funds Reserved	as of end of 2018	\$94,999.87			
Total Funds Ap					

UFB-9 Accumulated Absence Liability

	USER FRIEN	DLY BUDGET SH	ECTION - OUT	STANDING DEBT; PER C	APITA AND B	UDGET IMPA	CT	
	Gross		Net		Current Year	2020	2021	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
Local School Debt	\$37,140,000.00	\$37,140,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$165,789.00			
0			\$0.00	Bonds - Principal	\$450,000.00	\$700,000.00	\$750,000.00	\$6,095,000.00
0			\$0.00	Bonds - Interest	\$195,638.00	\$186,637.50	\$172,637.50	\$687,849.50
0			\$0.00	Loans & Other Debt - Principal	\$578,092.51	\$337,857.64	\$347,998.57	\$2,150,400.99
0			\$0.00	Loans & Other Debt - Interest	\$139,547.49	\$136,001.84	\$106,730.81	\$389,138.35
0			\$0.00					
0			\$0.00	Total	\$1,529,067.00	\$1,360,496.98	\$1,377,366.88	\$9,322,388.84
Municipal Purposes								
Debt Authorized	\$6,960,928.00		\$6,960,928.00	Total Principal	\$1,028,092.51	\$1,037,857.64	\$1,097,998.57	\$8,245,400.99
Notes Outstanding	\$6,650,000.00		\$6,650,000.00	Total Interest	\$500,974.49	\$322,639.34	\$279,368.31	\$1,076,987.85
Bonds Outstanding	\$10,662,000.00	\$3,850,602.92	\$6,811,397.08	% of Total Current Year Budget	9.54%			
Loans and Other Debt	\$747,349.71		\$747,349.71	-		-		
				Description		Debt Not Lis	ted Above	
Total (Current Year)	\$62,160,277.71	\$40,990,602.92	\$21,169,674.79	Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
Population (2010 census)	14,595			Total Other				
-								
Per Capita Gross Debt	\$4,259.01			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$1,450.47			Rating				
-				Year of Last Rating				
3 Yr. Average Property Valuation		\$1,780,948,996.00						1
	=			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Proper	ty Valuation	1.19%		I I V	0			
	-			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or						
Receiving	Providing Services To/Receiving	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be
Services?	Services From			C I		Received/Paid
	Riverton Borough	Municipal Court				\$85,000.00
Providing	Moorestown Township	Municipal Court				\$30,000.00
	Sewerage Authority & Fire					
Providing	District	Rent				\$22,000.00
Providing	Palmyra	Gasoline				\$46,591.15
Providing	Riverton Borough	Gasoline				\$10,688.43
Receiving	Willingboro Township	Animal Control				\$18,000.00
Receiving	Moorestown Township	Assessor Clerk				\$18,000.00

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

	<u> </u>	
Cinnaminson Sewerage Authority		
Township of Cinnaminson Fire District		

Please set forth below the names of all authorities and fire districts that serve your municipality

USER FRIENDLY BUDGET SECTION - Notes

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

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