



State of New Jersey  
Local Government Services

Year: 2025 Municipal User Friendly Budget

MUNICIPALITY: 0308 Cinnaminson Township - County of Burlington Adopted

Municode: 0308 Filename: 0308\_fba\_2025.xlsm

Website: cinnaminsonnj.org

Phone Number: 856-829-6000

Mailing Address: 1621 Riverton Road  
Municipality: Cinnaminson State: NJ Zip: 08077

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Stephanie		Kravil	12/31/2025	skravil@cinnaminsonnj.org

Chief Administrative Officer

Eric	J.	Schubiger		eschubiger@cinnaminsonnj.org
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Chief Financial Officer

Cert. Number

Julia		Edmondson	N-1562	ledmondson@cinnaminsonnj.org
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Municipal Clerk

Lisa		Passione	C-1895	lpassione@cinnaminsonnj.org
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Registered Municipal Accountant

Michael		Cragin	CR00056500	mcragin@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Ryan		Horner	12/31/2026	rhorner@cinnaminsonnj.org
Paul		Conda	12/31/2027	pconda@cinnaminsonnj.org
Ernest		McGill	12/31/2026	pconda@cinnaminsonnj.org
Albert		Segrest	12/31/2027	asegrest@cinnaminsonnj.org

Government Type: Township Committee 2

Election Type: Partisan 2

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2025 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.615	\$10,116,319.34	16.15%	\$1,453.25	Municipal Purpose Tax	ESTIMATED	\$0.62
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.017	\$279,151.03	0.45%	\$40.17	Municipal Open Space	ACTUAL	\$0.02
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)	0.265	\$4,353,327.44	6.95%	\$626.20	Fire Districts (total levies)	ESTIMATED	\$0.27
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.380	\$39,140,004.00	62.48%	\$5,623.94	Local School District	ESTIMATED	\$2.44
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.441	\$7,256,022.32	11.58%	\$1,042.08	County Purposes	ESTIMATED	\$0.53
County Library	0.038	\$625,802.46	1.00%	\$89.79	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.053	\$868,616.61	1.39%	\$125.24	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2024 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2024	\$1,655,996,450.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					10,979,723.99		
Current Year (2025) Average Residential Assessment			\$236,496.00		Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year (2024) Average Residential Assessment			\$236,300.00		20,215,435.99		
					Total Non-Municipal Tax Levy		
					\$3.25		
					Amount to be Raised by Taxes - Before RUT		
					\$9,235,715.25		
					Reserve for Uncollected Taxes (RUT)		
					\$131,135.92		
					Total Amount to be Raised by Taxes		
					\$9,366,851.17		
					% of Tax Collections used to Calculate RUT		
					98.60%		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2024		
					62,357,728.88		
					Total Tax Levy, CY 2024		
					62,886,260.76		
					% of Taxes Collected, CY 2024		
					99.16%		
					Delinquent Taxes - December 31, 2024		
					\$462,783.23		
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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	6.63%	\$249,500.00	\$3,763,000.00	\$4,012,500.00	\$4,012,500.00							
08	Local Revenue	18.02%	\$51,000.00	\$283,000.00	\$334,000.00	\$334,000.00							
09	State Aid (without offsetting appropriation)	-9.32%	(\$199,778.64)	\$2,144,618.64	\$1,944,840.00	\$1,944,840.00							
08	Uniform Construction Code Fees	-1.43%	(\$5,000.00)	\$350,000.00	\$345,000.00	\$345,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$67,000.00	\$67,000.00	\$67,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-79.05%	(\$1,552,729.70)	\$1,964,113.69	\$411,383.99	\$411,383.99							
08	Other Special Items	22.42%	\$634,477.30	\$2,830,522.70	\$3,465,000.00	\$3,465,000.00							
15	Receipts from Delinquent Taxes	0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	0.24%	\$23,956.67	\$10,116,319.34	\$10,140,276.01	\$10,140,276.01							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	0.85%	\$2,368.40	\$279,151.00	\$281,519.40		\$281,519.40						
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	-3.59%	(\$796,205.97)	\$22,197,725.37	\$21,401,519.40	\$21,120,000.00	\$281,519.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government	2.00	8.00	18.89%	\$290,284.30	\$1,536,731.69	\$1,827,015.99	\$1,827,015.99							
21	Land-Use Administration		1.00	-15.91%	(\$20,450.00)	\$128,500.00	\$108,050.00	\$108,050.00							
22	Uniform Construction Code	1.00	5.00	-3.86%	(\$12,500.00)	\$323,750.00	\$311,250.00	\$311,250.00							
23	Insurance			5.47%	\$140,509.00	\$2,568,034.00	\$2,708,543.00	\$2,708,543.00							
25	Public Safety	31.00	20.00	8.47%	\$345,836.30	\$4,084,002.70	\$4,429,839.00	\$4,429,839.00							
26	Public Works	20.00	0.00	1.81%	\$33,653.00	\$1,856,501.00	\$1,890,154.00	\$1,890,154.00							
27	Health and Human Services		2.00	0.00%	\$0.00	\$26,657.00	\$26,657.00	\$26,657.00							
28	Parks and Recreation	4.00	1.00	4.43%	\$29,200.00	\$658,640.00	\$687,840.00	\$687,840.00							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases			-4.46%	(\$41,000.00)	\$919,300.00	\$878,300.00	\$878,300.00							
32	Landfill / Solid Waste Disposal	1.00		3.50%	\$66,447.00	\$1,898,500.00	\$1,964,947.00	\$1,964,947.00							
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			7.59%	\$132,755.00	\$1,749,074.00	\$1,881,829.00	\$1,881,829.00							
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00		4.18%	\$3,633.00	\$87,000.00	\$90,633.00	\$90,633.00							
43	Court and Public Defender	3.00	2.00	0.07%	\$150.00	\$219,900.00	\$220,050.00	\$220,050.00							
44	Capital			-82.69%	(\$1,682,160.00)	\$2,034,360.00	\$352,200.00	\$352,200.00							
45	Debt			3.32%	\$78,086.00	\$2,355,042.00	\$2,433,128.00	\$2,153,128.00	\$280,000.00						
46	Deferred Charges			-19.41%	(\$165,000.00)	\$850,000.00	\$685,000.00	\$685,000.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-4.41%	(\$41,767.97)	\$946,331.98	\$904,564.01	\$904,564.01							
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00								
Total		62.00	39.00	-3.79%	(\$842,324.37)	\$22,242,324.37	\$21,400,000.00	\$21,120,000.00	\$0.00	\$280,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]

**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	153	\$10,030,700.00	0.61%
2 Residential	5,822	\$1,377,228,050.00	83.58%
3A/3B Farm	9	\$697,100.00	0.04%
4A Commercial	165	\$142,831,100.00	8.67%
4B Industrial	102	\$89,336,600.00	5.42%
4C Apartments	4	\$27,672,800.00	1.68%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	6,255	\$1,647,796,350.00	100.00%

Average Ratio (%), Assessed to True Value		58.60%
Equalized Valuation, Taxable Properties		\$2,811,939,163.82

Total # of property tax appeals filed in 2024	County Tax Board	7.00
	State Tax Court	0.00
Number of 2024 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		1.00

Amount paid out by municipality for tax appeals in 2024	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$47,497,800.00	17.97%
15B Other Schools	1	\$2,350,200.00	0.89%
15C Public Property	89	\$24,234,900.00	9.17%
15D Church and Charities	26	\$20,335,200.00	7.69%
15E Cemeteries & Graveyards	2	\$6,742,300.00	2.55%
15F Other Exempt	107	\$163,110,617.00	61.72%
Total	230	\$264,271,017.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	16.04%
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## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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## USER FRIENDLY BUDGET SECTION

### Long Term Tax Exemptions

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<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>							<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>						
Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2024 Total Tax Rate
																</				



**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	0.00		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supervisory Staff (Department Heads & Managers)	7.00		1,217,624.81	\$845,234.08	\$0.00	\$175,505.56	\$143,427.42	\$53,457.75
Police Officers (Including Superior Officers)	34.00		4,808,865.41	\$3,080,670.47	\$225,000.00	\$1,087,125.82	\$371,399.40	\$44,669.72
Fire Fighters (Including Superior Officers)	0.00		0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	22.00		2,551,495.68	\$1,585,519.10	\$83,000.00	\$257,024.14	\$504,660.23	\$121,292.21
All Other Non-Union Employees not listed above	6.00		549,163.60	\$317,393.41	\$0.00	\$45,173.42	\$162,316.17	\$24,280.60
Totals	69.00	0.00	9,127,149.50	\$5,828,817.06	\$308,000.00	\$1,564,828.94	\$1,181,803.22	\$243,700.28

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

**YES**

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

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	13.00	\$17,944.20	\$233,274.60	9.00	\$15,405.84	\$138,652.56
Parent & Child	4.00	\$32,120.16	\$128,480.64	3.00	\$27,576.36	\$82,729.08
Employee & Spouse (or Partner)	7.00	\$35,888.40	\$251,218.80	7.00	\$30,811.56	\$215,680.92
Family	23.00	\$50,064.36	\$1,151,480.28	26.00	\$42,982.20	\$1,117,537.20
Employee Cost Sharing Contribution (enter as negative - )			(\$419,484.58)			(\$397,076.85)
Subtotal	47.00		\$1,344,969.74	45.00		\$1,157,522.91
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
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
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage	3	\$21,639.48	\$64,918.44	3	\$18,373.68	\$55,121.04
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	4	\$47,175.72	\$188,702.88	3	\$40,055.88	\$120,167.64
Family	7	\$53,667.36	\$375,671.52	8	\$45,567.84	\$364,542.72
Employee Cost Sharing Contribution (enter as negative - )			(\$61,503.48)			(\$64,219.97)
Subtotal	14.00		\$567,789.36	14.00		\$475,611.43
<b>GRAND TOTAL</b>	<b>61.00</b>		<b>\$1,912,759.10</b>	<b>59.00</b>		<b>\$1,633,134.34</b>

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**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administrative Personnel	135.00	\$43,482.06	40.37	\$10,757.31								X	
Police Department	242.15	\$181,805.41	136.56	\$72,085.64							X		
Department of Public Works	58.53	\$37,460.35	10.65	\$2,965.86							X		
TOTALS (THIS PAGE ONLY)	435.68	\$262,747.82	187.58	\$85,808.81	-	\$0.00	-	\$0.00	-	\$0.00			

### UFB-9 Accumulated Absence Liability

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

[illegible]

**USER FRIENDLY BUDGET SECTION**  
**ACCUMULATED ABSENCE LIABILITY**

											Legal basis for benefit ("X" applicable items)		
Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences			
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

## ACCUMULATED ABSENCE LIABILITY

[illegible]

[illegible]



## USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

**USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED**[illegible]

## USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

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

[illegible]