



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	jedmondson@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

Election Type:

Partisan

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year <u>Tax Rate</u>	Calendar Year <u>Tax Levy</u>	% of <u>Total Levy</u>	Avg Residential <u>Taxpayer Impact</u>
Municipal Purpose Tax	0.615	\$10,116,319.34	16.15%	\$1,453.25
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.017	\$279,151.03	0.45%	\$40.17
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.265	\$4,353,327.44	6.95%	\$626.20
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.380	\$39,140,004.00	62.48%	\$5,623.94
Regional School District			0.00%	\$0.00
County Purposes	0.441	\$7,256,022.32	11.58%	\$1,042.08
County Library	0.038	\$625,802.46	1.00%	\$89.79
County Board of Health			0.00%	\$0.00
County Open Space	0.053	\$868,616.61	1.39%	\$125.24
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2024 Budget)	3.809	\$62,639,243.20	100.00%	\$9,000.67

Total Taxable Valuation as of **October 1, 2024** **\$1,655,996,450.00**

(To be used to calculate the current year tax rate)

Current Year (2025) Average Residential Assessment **\$236,496.00**

Prior Year (2024) Average Residential Assessment **\$236,300.00**

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.615		-100.00%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$10,116,319.34	\$0.62	-100.00%	(\$10,116,318.73)

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,453.25	\$0.00	-100.00%	(\$1,453.25)

Current Year 2025 Budget

	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ESTIMATED		\$0.62
Municipal Library			
Municipal Open Space	ACTUAL		\$0.02
Municipal Arts and Culture			
Fire Districts (total levies)	ESTIMATED		\$0.27
Other Special Districts (total levies)			
Local School District	ESTIMATED		\$2.44
Regional School District			
County Purposes	ESTIMATED		\$0.53
County Library			
County Board of Health			
County Open Space			
Other County Levies (total)			
Total ESTIMATED amount to be raised by taxes			\$3.87

Revenue Anticipated, Excluding Tax Levy **10,979,723.99**

Budget Appropriations, before Reserve for Uncollected Taxes **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**

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	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	\$0.00

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

FCOA	Budgeted Positions Full-Time	Budgeted 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	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	\$0.00										
30 Unclassified			#DIV/0!	\$0.00	\$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	\$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	\$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										
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	\$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	\$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	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2024 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2024 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	153	\$10,030,700.00	0.61%	15A Public Schools	5	\$47,497,800.00	17.97%
2 Residential	5,822	\$1,377,228,050.00	83.58%	15B Other Schools	1	\$2,350,200.00	0.89%
3A/3B Farm	9	\$697,100.00	0.04%	15C Public Property	89	\$24,234,900.00	9.17%
4A Commercial	165	\$142,831,100.00	8.67%	15D Church and Charities	26	\$20,335,200.00	7.69%
4B Industrial	102	\$89,336,600.00	5.42%	15E Cemeteries & Graveyards	2	\$6,742,300.00	2.55%
4C Apartments	4	\$27,672,800.00	1.68%	15F Other Exempt	107	\$163,110,617.00	61.72%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	6,255	\$1,647,796,350.00	100.00%	Total	230	\$264,271,017.00	100.00%
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Average Ratio (%), Assessed to True Value		58.60%		Percentage of Exempt vs.			
Equalized Valuation, Taxable Properties		\$2,811,939,163.82		Non-Exempt Properties			
Total # of property tax appeals filed in 2024	County Tax Board	7.00		16.04%			
	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					

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2024 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

USER FRIENDLY BUDGET SECTION
Long Term Tax Exemptions

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 Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions												
Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full					Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full					Project Name	Type of Project (use drop-down for data entry)					Taxes if Billed In Full				
	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate		Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate		Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	2024 Total Tax Rate
Total Long Term Exemptions - Column Total	0.00	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	0.00	Total Long Term Exemptions - Column Total	0.00	0.00	Total Long Term Exemptions - GRAND TOTAL (All Pages)	0.00	\$133,909,367.00	\$5,100,607.78							

Sheet UFB-6 (2)

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
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
<u>Elected Officials - Health Benefits - Annual Cost</u>						
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
<u>Retirees - Health Benefits - Annual Cost</u>						
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
GRAND TOTAL	61.00		\$1,912,759.10	59.00		\$1,633,134.34

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

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	
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		

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	
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		

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	
TOTALS (THIS PAGE ONLY)	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00		

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

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

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

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