



State of New Jersey

Local Government Services

Year: 2026 Municipal User Friendly Budget

MUNICIPALITY: 0308 Cinnaminson Township - County of Burlington Adopted

Municode: 0308 Filename: 0308_fba_2026.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
Ryan		Horner	12/31/2026	rhorne@cinnaminsonnj.org

Chief Administrative Officer

Eric		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@
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Paul		Conda	12/31/2027	pconda@cinnaminsonnj.org
Ernest		McGill	12/31/2026	emcgill@cinnaminsonnj.org
Albert		Segrest	12/31/2027	asegrest@cinnaminsonnj.org
Corinne		Taylor-Walls	12/31/2028	ctaylorwalls@cinnaminsonnj.org

Government Type: Township Committee 2

Election Type: Partisan 2



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2025 Calendar Year Property Tax Levies - ALL entities levying property taxes				
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.612	\$10,140,276.01	15.40%	\$1,446.16
Municipal Library			0.00%	\$0.00
Municipal Open Space	0.017	\$280,125.00	0.43%	\$40.17
Municipal Arts and Culture			0.00%	\$0.00
Fire Districts (avg. rate/total levies)	0.308	\$5,099,033.21	7.74%	\$727.80
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	2.444	\$40,473,193.00	61.46%	\$5,775.17
Regional School District			0.00%	\$0.00
County Purposes	0.490	\$8,107,973.73	12.31%	\$1,157.87
County Library	0.046	\$759,328.51	1.15%	\$108.70
County Board of Health			0.00%	\$0.00
County Open Space	0.060	\$993,250.68	1.51%	\$141.78
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2025 Budget)	3.977	\$65,853,180.14	100.00%	\$9,397.65
Total Taxable Valuation as of	October 1, 2025	\$1,654,631,650.00		
(To be used to calculate the current year tax rate)				
Current Year (2026) Average Residential Assessment		\$236,495.00		
Prior Year (2025) Average Residential Assessment		\$236,300.00		
<u>Prior Year to Current Year Comparison</u>				
<u>Comparison - Municipal Purposes Tax Rate</u>				
Prior Year	Current Year	% Change (+/-)		
0.612	0.645	5.39%		
<u>Comparison - Municipal Purposes Tax Levy</u>				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$10,140,276.01	\$10,676,827.27	5.29%	\$536,551.26	
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>				
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	
\$1,446.16	\$1,525.39	5.48%	\$79.24	
Sheet UFB-1				

Current Year 2026 Budget		
Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$10,676,827.27
Municipal Library		
Municipal Open Space	ESTIMATED	\$281,287.38
Municipal Arts and Culture		
Fire Districts (total levies)	ESTIMATED	\$5,548,691.00
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$42,107,200.00
Regional School District		
County Purposes		\$9,611,754.00
County Library		
County Board of Health		
County Open Space		
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$68,225,759.65
Revenue Anticipated, Excluding Tax Levy		10,531,172.73
Budget Appropriations, before Reserve for Uncollected Taxes		20,185,063.20
Total Non-Municipal Tax Levy		\$57,548,932.38
Amount to be Raised by Taxes - Before RUT		\$67,202,822.85
Reserve for Uncollected Taxes (RUT)		\$1,023,393.24
Total Amount to be Raised by Taxes		\$68,226,216.09
% of Tax Collections used to Calculate RUT		98.50%
If % used exceeds the actual collection % then reference the statutory exception used		
<u>Tax Collections - ACTUAL as of Prior Year</u>		
Total Tax Revenue, Collections CY 2025		65,354,805.88
Total Tax Levy, CY 2025		65,928,101.42
% of Taxes Collected, CY 2025		99.13%
Delinquent Taxes - December 31, 2025		\$595,062.84

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	-11.96%	(\$488,867.00)	\$4,088,867.00	\$3,600,000.00	\$3,600,000.00							
08	Local Revenue	48.62%	\$1,376,128.30	\$2,830,552.70	\$4,206,681.00	\$4,206,681.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,938,159.00	\$1,938,159.00	\$1,938,159.00							
08	Uniform Construction Code Fees	-10.14%	(\$35,000.00)	\$345,000.00	\$310,000.00	\$310,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	10.45%	\$7,000.00	\$67,000.00	\$74,000.00	\$74,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-2.20%	(\$9,051.26)	\$411,383.99	\$402,332.73	\$402,332.73							
08	Other Special Items	-100.00%	(\$3,465,000.00)	\$3,465,000.00	\$0.00								
15	Receipts from Delinquent Taxes	-100.00%	(\$400,000.00)	\$400,000.00	\$0.00								
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	5.29%	\$536,551.26	\$10,140,276.01	\$10,676,827.27	\$10,676,827.27							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00								
54	Open Space Levy Tax	-0.40%	(\$1,127.17)	\$281,519.40	\$280,392.23	\$0.00	\$280,392.23						
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	-10.34%	(\$2,479,365.87)	\$23,967,758.10	\$21,488,392.23	\$21,208,000.00	\$280,392.23	\$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	9.00	10.00	-3.93%	(\$71,819.26)	\$1,827,015.99	\$1,755,196.73	\$1,520,864.00	\$234,332.73							
21	Land-Use Administration	0.00	2.00	-23.32%	(\$25,200.00)	\$108,050.00	\$82,850.00	\$82,850.00								
22	Uniform Construction Code	1.00	3.00	4.11%	\$12,800.00	\$311,250.00	\$324,050.00	\$324,050.00								
23	Insurance			14.23%	\$385,544.78	\$2,708,543.00	\$3,094,087.78	\$3,094,087.78								
25	Public Safety	33.00	20.00	0.73%	\$32,311.00	\$4,429,839.00	\$4,462,150.00	\$4,294,150.00	\$168,000.00							
26	Public Works	20.00		5.27%	\$99,614.00	\$1,890,154.00	\$1,989,768.00	\$1,989,768.00								
27	Health and Human Services			0.00%	\$0.00	\$26,657.00	\$26,657.00	\$26,657.00								
28	Parks and Recreation	5.00		4.92%	\$33,820.00	\$687,840.00	\$721,660.00	\$721,660.00								
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30	Unclassified			#DIV/0!	\$0.00		\$0.00									
31	Utilities and Bulk Purchases			6.26%	\$55,000.00	\$878,300.00	\$933,300.00	\$933,300.00								
32	Landfill / Solid Waste Disposal			10.87%	\$213,553.00	\$1,964,947.00	\$2,178,500.00	\$2,178,500.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-1.46%	(\$27,469.31)	\$1,881,829.00	\$1,854,359.69	\$1,854,359.69								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			3.00%	\$2,717.00	\$90,633.00	\$93,350.00	\$93,350.00								
43	Court and Public Defender	3.00	1.00	-0.02%	(\$50.00)	\$220,050.00	\$220,000.00	\$220,000.00								
44	Capital			-33.28%	(\$117,200.00)	\$352,200.00	\$235,000.00	\$235,000.00								
45	Debt			-9.00%	(\$218,994.00)	\$2,433,128.00	\$2,214,134.00	\$2,214,134.00								
46	Deferred Charges			-100.00%	(\$685,000.00)	\$685,000.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			13.09%	\$118,372.79	\$904,564.01	\$1,022,936.80	\$1,022,936.80								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		71.00	36.00	-0.90%	(\$192,000.00)	\$21,400,000.00	\$21,208,000.00	\$20,805,667.27	\$402,332.73	\$0.00	\$0.00	\$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, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	155	\$10,071,200.00	1.45%
2 Residential	5,819	\$413,299,550.00	59.50%
3A/3B Farm	9	\$357,000.00	0.05%
4A Commercial	166	\$143,420,300.00	20.65%
4B Industrial	101	\$92,113,800.00	13.26%
4C Apartments	4	\$35,304,700.00	5.08%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	6,254	\$694,566,550.00	100.00%

Average Ratio (%), Assessed to True Value		55.13%
Equalized Valuation, Taxable Properties		\$1,259,870,397.24

Total # of property tax appeals filed in 2025	County Tax Board	
	State Tax Court	
Number of 2025 County Tax Board decisions appealed to Tax Court		
Number of pending property tax appeals in State Tax Court		

Amount paid out by municipality for tax appeals in 2025	
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Property Tax Assessments - Exempt Properties (October 1, 2025 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$47,497,800.00	18.05%
15B Other Schools	1	\$2,350,200.00	0.89%
15C Public Property	89	\$24,234,900.00	9.21%
15D Church and Charities	26	\$20,335,200.00	7.73%
15E Cemeteries & Graveyards	2	\$6,742,300.00	2.56%
15F Other Exempt	115	\$161,930,817.00	61.55%
Total	238	\$263,091,217.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	37.88%
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USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION

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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
Total Long Term Exemptions - Column Total				0.00	0.00	0.00

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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00

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)	Agreement Start Date	Agreement End Date	PILOT Billing	Assessed Value	Taxes if Billed In Full 2025 Total Tax Rate
Total Long Term Exemptions - Column Total				\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL (All Pages)				\$0.00	\$133,909,367.00	\$5,325,575.52

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		1,290,314.51	\$882,703.90	\$0.00	\$174,739.67	\$176,910.84	\$55,960.10
Police Officers (Including Superior Officers)	37.00		5,010,542.96	\$3,279,054.32	\$225,000.00	\$1,042,703.51	\$416,238.84	\$47,546.29
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		2,750,097.17	\$1,640,749.97	\$99,000.00	\$259,772.39	\$625,057.44	\$125,517.37
All Other Non-Union Employees not listed above	6.00		608,250.35	\$338,825.59	\$0.00	\$45,144.13	\$198,360.48	\$25,920.15
Totals	72.00	0.00	9,659,204.99	\$6,141,333.78	\$324,000.00	\$1,522,359.70	\$1,416,567.60	\$254,943.91

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$22,248.00	\$244,728.00	12.00	\$17,944.20	\$215,330.40
Parent & Child	4.00	\$39,828.00	\$159,312.00	3.00	\$32,120.16	\$96,360.48
Employee & Spouse (or Partner)	5.00	\$44,508.00	\$222,540.00	7.00	\$35,888.40	\$251,218.80
Family	22.00	\$62,088.00	\$1,365,936.00	26.00	\$50,064.36	\$1,301,673.36
Employee Cost Sharing Contribution (enter as negative -)			(\$512,108.40)			(\$419,484.58)
Subtotal	42.00		\$1,480,407.60	48.00		\$1,445,098.46
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	1	\$22,556.00	\$22,556.00	3	\$21,639.48	\$64,918.44
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	3	\$49,908.00	\$149,724.00	4	\$47,175.72	\$188,702.88
Family	6	\$65,012.00	\$390,072.00	7	\$53,667.36	\$375,671.52
Employee Cost Sharing Contribution (enter as negative -)			(\$83,842.56)			(\$61,503.48)
Subtotal	10.00		\$478,509.44	14.00		\$567,789.36
GRAND TOTAL	52.00		\$1,958,917.04	62.00		\$2,012,887.82

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)?

NO
NO

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

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		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)	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	133.00	\$44,903.32	38.57	\$10,770.26								X	
Police Department	209.00	\$164,048.99	94.00	\$20,600.50							X		
Department of Public Works	707.94	\$36,812.95	51.00	\$2,046.20							X		
TOTALS (THIS PAGE ONLY)	1,049.94	\$245,765.26	183.57	\$33,416.96	-	\$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

[illegible]

ACCUMULATED ABSENCE LIABILITY

[illegible]

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

				Current Year		2027	2028	All Additional Future
				Budget		Budget	Budget	Years' Budgets
Local School Debt	\$25,200,000.00	\$25,200,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$132,351.00			
				Bond Anticipation Notes - Interest	\$192,821.00			
				Bonds - Principal	\$1,475,000.00	\$1,475,000.00	\$1,490,000.00	\$14,412,540.43
				Bonds - Interest	\$325,512.00	\$376,500.00	\$382,000.00	\$532,892.00
				Loans & Other Debt - Principal	\$65,330.00	\$355,805.59		
				Loans & Other Debt - Interest	\$23,120.00	\$523.79		
				Total	\$2,214,134.00	\$2,207,829.38	\$1,872,000.00	\$14,945,432.43
				Total Principal	\$1,672,681.00	\$1,830,805.59	\$1,490,000.00	\$14,412,540.43
				Total Interest	\$541,453.00	\$377,023.79	\$382,000.00	\$532,892.00
				% of Total Current Year Budget	10.44%			
				Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
				Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		AA+		
				Year of Last Rating		2021		
				Mark "X" if Municipality has no bond rating				
				Sheet UFB-10				

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]

USER FRIENDLY BUDGET SECTION - Notes

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