



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Howard "Bud"		Evans	12/31/2019	bevans@cinnaminsonnj.org

Chief Administrative Officer

Julia		Edmondson		jedmondson@cinnaminsonnj.org
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Chief Financial Officer

Julia		Edmondson		jedmondson@cinnaminsonnj.org
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Municipal Clerk

Lisa		Passione		lpassione@cinnaminsonnj.org
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Registered Municipal Accountant

Robert	P.	Nehila Jr.		Rnehila@bowmanllp.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Donald		Brauckman	12/31/2018	dbrauckmann@cinnaminsonnj.org
Ryan	F.	Horner	12/31/2020	rhorer@cinnaminsonnj.org
Ernest		McGill	12/31/2020	emcgill@cinnaminsonnj.org
Albert	D.	Segest	12/31/2018	asegest@cinnaminsonnj.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2017 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2018 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	0.616	\$9,883,545.58	17.81%	\$1,430.35	Municipal Purpose Tax	ACTUAL	\$9,884,413.19
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.017	\$272,625.80	0.49%	\$39.47	Municipal Open Space	ACTUAL	\$272,732.31
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)	ESTIMATED	\$3,100,000.00
Other Special Districts (total levies)	0.188	\$3,014,200.00	5.43%	\$436.54	Other Special Districts (total levies)		
Local School District	2.182	\$34,989,194.00	63.05%	\$5,066.60	Local School District	ESTIMATED	\$36,000,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.378	\$6,052,837.71	10.91%	\$877.72	County Purposes	ESTIMATED	\$7,175,000.00
County Library	0.035	\$559,364.62	1.01%	\$81.27	County Library	ESTIMATED	\$600,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.045	\$721,314.37	1.30%	\$104.49	County Open Space	ESTIMATED	\$725,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2017 Budget)	3.461	\$55,493,082.08	100.00%	\$8,036.44	Total ESTIMATED amount to be raised by taxes		\$57,757,145.50
Total Taxable Valuation as of October 1, 2017		\$1,604,307,692.00			Revenue Anticipated, Excluding Tax Levy		5,135,278.43
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		13,865,328.43
Current Year Average Residential Assessment		\$232,200.00			Total Non-Municipal Tax Levy		\$47,872,732.31
					Amount to be Raised by Taxes - Before RUT		\$56,602,782.31
					Reserve for Uncollected Taxes (RUT)		\$1,154,363.19
					Total Amount to be Raised by Taxes		\$57,757,145.50
					% of Tax Collections used to Calculate RUT		98.00%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2017		55,109,588.82
					Total Tax Levy, CY 2017		55,622,166.52
					% of Taxes Collected, CY 2017		99.08%
					Delinquent Taxes - December 31, 2017		\$428,381.20

<u>Prior Year to Current Year Comparison</u>			
<u>Comparison - Municipal Purposes Tax Rate</u>			
Prior Year	Current Year	% Change (+/-)	
0.616	0.616	0.00%	
<u>Comparison - Municipal Purposes Tax Levy</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$9,883,545.58	\$9,884,413.19	0.01%	\$867.61
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>			
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,430.35	\$1,430.35	0.00%	\$0.00

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
08	Surplus	-2.06%	(\$25,732.31)	\$1,250,000.00	\$1,224,267.69	\$1,200,000.00	\$24,267.69
08	Local Revenue	7.62%	\$64,878.73	\$850,935.27	\$915,814.00	\$915,814.00	
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	-16.47%	(\$59,166.80)	\$359,166.80	\$300,000.00	\$300,000.00	
<i>Special Revenue Items w/ Prior Written Consent</i>							
11	Shared Services Agreements	-2.89%	(\$2,532.08)	\$87,532.08	\$85,000.00	\$85,000.00	
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00		
10	Public and Private Revenue	-31.61%	(\$41,013.86)	\$129,733.29	\$88,719.43	\$88,719.43	
08	Other Special Items	-33.33%	(\$150,000.00)	\$450,000.00	\$300,000.00	\$300,000.00	
15	Receipts from Delinquent Taxes	-37.52%	(\$195,151.37)	\$520,151.37	\$325,000.00	\$325,000.00	
<i>Amount to be raised by taxation</i>							
07	Local Tax for Municipal Purposes	-6.89%	(\$731,360.11)	\$10,615,773.30	\$9,884,413.19	\$9,884,413.19	
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00		
54	Open Space Levy Tax	-0.16%	(\$447.98)	\$273,180.29	\$272,732.31		\$272,732.31
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00		
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00		
	Total	-6.93%	(\$1,140,525.78)	\$16,457,217.40	\$15,316,691.62	\$15,019,691.62	\$297,000.00

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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	
20	General Government	5.00	7.00	11.60%	\$107,593.00	\$927,620.00	\$1,035,213.00	\$1,035,213.00		
21	Land-Use Administration			1.29%	\$1,257.00	\$97,067.00	\$98,324.00	\$98,324.00		
22	Uniform Construction Code	1.00	3.00	7.15%	\$14,815.00	\$207,140.00	\$221,955.00	\$221,955.00		
23	Insurance			6.38%	\$140,243.80	\$2,197,909.20	\$2,338,153.00	\$2,338,153.00		
25	Public Safety	28.00	14.00	-0.13%	(\$4,653.70)	\$3,555,941.66	\$3,551,287.96	\$3,509,006.00	\$42,281.96	
26	Public Works	21.00		-0.67%	(\$17,749.41)	\$2,652,645.88	\$2,634,896.47	\$2,585,924.00	\$48,972.47	
27	Health and Human Services			34.17%	\$5,000.00	\$14,632.00	\$19,632.00	\$19,632.00		
28	Parks and Recreation	4.00		21.86%	\$99,141.00	\$453,565.00	\$552,706.00	\$552,706.00		
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00			
30	Unclassified			-50.00%	(\$15,000.00)	\$30,000.00	\$15,000.00	\$15,000.00		
31	Utilities and Bulk Purchases			0.00%	\$0.00	\$783,400.00	\$783,400.00	\$783,400.00		
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	\$0.00			
36	Statutory Expenditures			11.33%	\$112,938.00	\$996,674.00	\$1,109,612.00	\$1,109,612.00		
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00			
42	Shared Services			-10.95%	(\$10,000.00)	\$91,350.00	\$81,350.00	\$81,350.00		
43	Court and Public Defender	3.00	3.00	0.24%	\$500.00	\$205,500.00	\$206,000.00	\$206,000.00		
44	Capital			0.00%	\$0.00	\$105,000.00	\$105,000.00	\$105,000.00		
45	Debt			-13.02%	(\$207,284.00)	\$1,592,083.00	\$1,384,799.00	\$1,087,799.00	\$297,000.00	
46	Deferred Charges			-100.00%	(\$399,100.00)	\$399,100.00	\$0.00			
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00			
50	Reserve for Uncollected Taxes			2.05%	\$23,153.06	\$1,131,210.13	\$1,154,363.19	\$1,154,363.19		
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00			
	Total	62.00	27.00	-0.96%	(\$149,146.25)	\$15,465,837.87	\$15,316,691.62	\$14,928,437.19	\$91,254.43	\$297,000.00

Sheet UFB-3

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	405	\$17,540,700.00	1.10%
2 Residential	5,774	\$1,341,522,400.00	83.75%
3A/3B Farm	10	\$824,900.00	0.05%
4A Commercial	167	\$138,622,800.00	8.65%
4B Industrial	100	\$84,009,000.00	5.24%
4C Apartments	2	\$19,289,500.00	1.20%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	6,458	\$1,601,809,300.00	100.00%
Average Ratio (%), Assessed to True Value		89.89%	
Equalized Valuation, Taxable Properties		\$1,781,966,069.64	
Total # of property tax appeals filed in 2017		County Tax Board	45.00
		State Tax Court	3.00
Number of 2017 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 2017			

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$47,497,800.00	32.61%
15B Other Schools	1	\$2,350,200.00	1.61%
15C Public Property	91	\$24,708,100.00	16.96%
15D Church and Charities	26	\$20,042,100.00	13.76%
15E Cemeteries & Graveyards	2	\$6,742,300.00	4.63%
15F Other Exempt	112	\$44,316,600.00	30.43%
Total	237	\$145,657,100.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		9.09%	

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 2017 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

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**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	22,847.64	\$21,224.00	\$0.00	\$0.00	\$0.00	\$1,623.64
Supervisory Staff (Department Heads & Managers)	3.00		409,956.62	\$340,920.00	\$0.00	\$19,159.06	\$23,797.18	\$26,080.38
Police Officers (Including Superior Officers)	28.00		4,082,402.27	\$2,619,003.00	\$452,500.00	\$669,476.00	\$341,423.27	\$0.00
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	21.00		2,080,032.44	\$1,358,150.00	\$136,000.00	\$134,113.41	\$337,466.55	\$114,302.48
All Other Non-Union Employees not listed above	10.00	22.00	968,931.11	\$570,271.00	\$172,179.00	\$63,863.53	\$118,991.85	\$43,625.73
Totals	62.00	27.00	7,564,170.07	\$4,909,568.00	\$760,679.00	\$886,612.00	\$821,678.85	\$185,632.22

Is the Local Government required to comply with NJSA 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.

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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	12.00	\$11,595.21	\$139,142.52	10.00	\$9,550.00	\$95,500.00
Parent & Child	2.00	\$20,089.08	\$40,178.16	3.00	\$15,700.00	\$47,100.00
Employee & Spouse (or Partner)	6.00	\$22,124.64	\$132,747.84	7.00	\$18,770.00	\$131,390.00
Family	30.00	\$31,204.64	\$936,139.20	24.00	\$27,400.00	\$657,600.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	50.00		\$1,248,207.72	44.00		\$931,590.00
<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	4	\$11,566.56	\$46,266.24	4	\$12,280.00	\$49,120.00
Parent & Child	0		\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	11	\$36,408.73	\$400,496.03	12	\$33,950.00	\$407,400.00
Family	0		\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	15.00		\$446,762.27	16.00		\$456,520.00
GRAND TOTAL	65.00		\$1,694,969.99	60.00		\$1,388,110.00

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
YES

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

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

Gross Debt			Net Debt	Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
	Deductions						
Local School Debt	\$38,860,000.00	\$38,860,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
Municipal Purposes							
Debt Authorized	\$11,901,053.00		\$11,901,053.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$8,445,000.00	\$316,486.19	\$8,128,513.81				
Loans and Other Debt	\$3,982,691.13		\$3,982,691.13				
Total (Current Year)	\$63,188,744.13	\$39,176,486.19	\$24,012,257.94				
Population (2010 census)	<u>14,595</u>						
Per Capita Gross Debt	<u>\$4,329.48</u>						
Per Capita Net Debt	<u>\$1,645.24</u>						
3 Yr. Average Property Valuation		<u>\$1,785,436,755.00</u>					
Net Debt as % of 3 Year Avg Property Valuation		<u>1.34%</u>					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal				\$450,000.00	\$450,000.00	\$700,000.00	\$6,845,000.00
Bonds - Interest				\$204,638.00	\$195,637.50	\$186,637.50	\$860,487.00
Loans & Other Debt - Principal				\$568,342.95	\$578,091.98	\$337,857.64	\$2,498,398.56
Loans & Other Debt - Interest				\$161,818.05	\$139,847.49	\$110,671.84	\$391,309.16
Total				\$1,384,799.00	\$1,363,576.97	\$1,335,166.98	\$10,595,194.72
Total Principal				\$1,018,342.95	\$1,028,091.98	\$1,037,857.64	\$9,343,398.56
Total Interest				\$366,456.05	\$335,484.99	\$297,309.34	\$1,251,796.16
% of Total Current Year Budget				9.04%			
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating							
Year of Last Rating							
Mark "X" if Municipality has no bond rating							

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USER FRIENDLY BUDGET SECTION - Notes

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