



State of New Jersey Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 1202 Cranbury Township - County of Middlesex Adopted

Municode: 1202 Filename: 1202_fba_2022.xlsm

Website: cranburytownship.prg

Phone Number: 609-395-0900

Mailing Address: 23A North Main Street

Email the UFB if not using Outlook

Municipality: Cranbury State: NJ Zip: 08512

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Barbara		Rogers	12/31/2022	brogers@cranbury-nj.com

Chief Administrative Officer

Denise		Marabello		dmarabello@cranbury-nj.com
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Chief Financial Officer

Denise		Marabello		dmarabello@cranbury-nj.com
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Municipal Clerk

Debra	A	Rubin		twpcclerk@cranbury-nj.com
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Registered Municipal Accountant

Kevin		Frenia		kfrenia@hmacpainc.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael		Ferrante	12/31/2022	mferrante@cranbury-nj.com
Matthew		Scott	12/31/2023	mscott@cranbury-nj.com
Evelyn		Spann	12/31/2022	espann@cranbury-nj.com
Eman		El-Badawi	12/31/2024	eelbadawi@cranbury-nj.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.345	\$6,603,770.86	19.29%	\$0.00	Municipal Purpose Tax	ACTUAL	\$6,674,297.95
Municipal Library	0.034	\$667,829.00	1.95%	\$0.00	Municipal Library	ACTUAL	\$663,769.00
Municipal Open Space	0.020	\$382,944.00	1.12%	\$0.00	Municipal Open Space	ACTUAL	\$386,371.00
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.957	\$18,312,234.00	53.49%	\$0.00	Local School District	ESTIMATED	\$18,454,218.89
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.400	\$7,640,975.78	22.32%	\$0.00	County Purposes	ESTIMATED	\$8,269,106.47
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.033	\$628,130.69	1.83%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(\$1,931,855,023.00)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
Prior Year to Current Year Comparison					Total Non-Municipal Tax Levy		
Comparison - Municipal Purposes Tax Rate					Amount to be Raised by Taxes - Before RUT		
Comparison - Municipal Purposes Tax Levy					Reserve for Uncollected Taxes (RUT)		
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		
					Delinquent Taxes - December 31, 2021		

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	16.61%	\$255,000.00	\$1,535,000.00	\$1,790,000.00	\$1,790,000.00							
08	Local Revenue	-12.55%	(\$299,105.40)	\$2,383,465.40	\$2,084,360.00	\$2,084,360.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$467,020.00	\$467,020.00	\$467,020.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	113.08%	\$10,000.00	\$8,843.00	\$18,843.00	\$18,843.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-99.63%	(\$914,437.94)	\$917,808.57	\$3,370.63	\$3,370.63							
08	Other Special Items	16.56%	\$144,654.72	\$873,687.18	\$1,018,341.90	\$1,018,341.90							
15	Receipts from Delinquent Taxes	-66.25%	(\$300,331.47)	\$453,340.01	\$153,008.54	\$153,008.54							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-5.52%	(\$389,603.25)	\$7,063,901.20	\$6,674,297.95	\$6,674,297.95							
07	Minimum Library Tax	-0.61%	(\$4,060.00)	\$667,829.00	\$663,769.00	\$663,769.00							
54	Open Space Levy Tax	#DIV/0!	\$386,371.00		\$386,371.00		\$386,371.00						
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	-7.73%	(\$1,111,512.34)	\$14,370,894.36	\$13,259,382.02	\$12,873,011.02	\$386,371.00	\$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	14.00	9.00	12.28%	\$117,350.90	\$955,286.32	\$1,072,637.22	\$1,072,637.22								
21	Land-Use Administration	1.00	1.00	-25.32%	(\$91,387.77)	\$360,898.77	\$269,511.00	\$269,511.00								
22	Uniform Construction Code			-0.45%	(\$1,772.00)	\$393,165.00	\$391,393.00	\$391,393.00								
23	Insurance			10.78%	\$110,173.00	\$1,022,367.00	\$1,132,540.00	\$1,132,540.00								
25	Public Safety	19.00	8.00	-6.47%	(\$184,578.87)	\$2,853,119.00	\$2,668,540.13	\$2,668,540.13								
26	Public Works			-50.14%	(\$792,764.08)	\$1,581,249.08	\$788,485.00	\$767,473.00		\$21,012.00						
27	Health and Human Services			0.18%	\$119.00	\$67,588.00	\$67,707.00	\$67,707.00								
28	Parks and Recreation			-7.42%	(\$10,891.41)	\$146,859.41	\$135,968.00	\$135,968.00								
29	Education (including Library)			-0.61%	(\$4,060.00)	\$667,829.00	\$663,769.00	\$663,769.00								
30	Unclassified			990.20%	\$217,843.50	\$22,000.00	\$239,843.50	\$239,843.50								
31	Utilities and Bulk Purchases			3.78%	\$31,876.80	\$842,660.20	\$874,537.00	\$874,537.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			5.31%	\$59,741.17	\$1,124,615.11	\$1,184,356.28	\$1,184,356.28								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			3.95%	\$44,463.97	\$1,125,651.74	\$1,170,115.71	\$1,170,115.71								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			#DIV/0!	\$115,000.00		\$115,000.00	\$115,000.00								
45	Debt			23.66%	\$447,809.07	\$1,892,489.50	\$2,340,298.57	\$1,974,939.57		\$365,359.00						
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			-69.47%	(\$329,292.57)	\$473,973.18	\$144,680.61	\$144,680.61								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		34.00	18.00	-2.00%	(\$270,369.29)	\$13,529,751.31	\$13,259,382.02	\$12,873,011.02	\$0.00	\$386,371.00	\$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, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	83	\$11,548,100.00	0.60%
2 Residential	1,215	\$737,966,500.00	38.20%
3A/3B Farm	126	\$30,538,300.00	1.58%
4A Commercial	105	\$243,300,200.00	12.59%
4B Industrial	55	\$905,854,600.00	46.89%
4C Apartments	1	\$622,300.00	0.03%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$2,025,023.00	0.10%
Total	1,586	\$1,931,855,023.00	100.00%

Average Ratio (%), Assessed to True Value	96.15%
Equalized Valuation, Taxable Properties	\$2,009,209,592.30

Total # of property tax appeals filed in 2021	County Tax Board	1.00
	State Tax Court	2.00
Number of 2021 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2021	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$11,399,200.00	12.12%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	53	\$47,556,300.00	50.54%
15D Church and Charities	9	\$12,888,100.00	13.70%
15E Cemeteries & Graveyards	1	\$625,500.00	0.66%
15F Other Exempt	25	\$21,619,400.00	22.98%
Total	89	\$94,088,500.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 4.87%

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 2021 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

[illegible]

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

Gross Debt				Net Debt	Current Year Budget		2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$455,000.00	\$455,000.00	\$0.00	Utility Fund - Principal					
Regional School Debt			\$0.00	Utility Fund - Interest					
				Bond Anticipation Notes - Principal					
Utility Fund Debt				Bond Anticipation Notes - Interest	\$43,605.23				
Arts and Culture			\$0.00	Bonds - Principal	\$1,421,961.84	\$1,230,000.00	\$1,260,000.00	\$12,289,000.00	
0			\$0.00	Bonds - Interest	\$509,372.50	\$484,072.50	\$438,822.50	\$2,163,717.50	
0			\$0.00	Loans & Other Debt - Principal					
0			\$0.00	Loans & Other Debt - Interest					
0			\$0.00						
0			\$0.00	Total	\$1,974,939.57	\$1,714,072.50	\$1,698,822.50	\$14,452,717.50	
Municipal Purposes									
Debt Authorized	\$5,068,497.00		\$5,068,497.00	Total Principal	\$1,421,961.84	\$1,230,000.00	\$1,260,000.00	\$12,289,000.00	
Notes Outstanding			\$0.00	Total Interest	\$552,977.73	\$484,072.50	\$438,822.50	\$2,163,717.50	
Bonds Outstanding	\$16,469,000.00	\$1,708,038.00	\$14,760,962.00	% of Total Current Year Budget	14.89%				
Loans and Other Debt			\$0.00						
				Description	Debt Not Listed Above				
Total (Current Year)	\$21,992,497.00	\$2,163,038.00	\$19,829,459.00	Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
				Total Other					
				Bond Rating	Moody's	Standard & Poors	Fitch		
				Rating		AAA			
				Year of Last Rating		2019			
				Mark "X" if Municipality has no bond rating					
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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
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	30,238.16	\$26,950.22	\$0.00	\$1,091.50	\$0.00	\$2,196.44
Supervisory Staff (Department Heads & Managers)	3.00	4.00	691,531.60	\$523,981.66	\$0.00	\$79,173.63	\$48,782.80	\$39,593.51
Police Officers (Including Superior Officers)	19.00		3,154,629.91	\$1,907,914.81	\$150,000.00	\$617,592.02	\$291,675.72	\$187,447.36
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	12.00	10.00	1,230,393.85	\$798,201.60	\$49,914.48	\$120,608.26	\$210,133.83	\$51,535.68
Totals	34.00	19.00	5,106,793.52	\$3,257,048.29	\$199,914.48	\$818,465.41	\$550,592.35	\$280,772.99

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

NO

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	\$11,725.44	\$128,979.84	10.00	\$11,270.64	\$112,706.40
Parent & Child	6.00	\$21,260.28	\$127,561.68	6.00	\$20,174.40	\$121,046.40
Employee & Spouse (or Partner)	4.00	\$23,450.76	\$93,803.04	4.00	\$22,541.28	\$90,165.12
Family	12.00	\$31,156.08	\$373,872.96	13.00	\$31,445.04	\$408,785.52
Employee Cost Sharing Contribution (enter as negative -)			(\$223,335.19)			(\$234,622.00)
Subtotal	33.00		\$500,882.33	33.00		\$498,081.44
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$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	8	\$15,155.40	\$121,243.20	6	\$11,491.00	\$68,946.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	8	\$33,039.60	\$264,316.80	7	\$25,051.00	\$175,357.00
Family	1	\$33,039.60	\$33,039.60			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	17.00		\$418,599.60	13.00		\$244,303.00
GRAND TOTAL	50.00		\$919,481.93	46.00		\$742,384.44

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

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability