The Township Committee Regular Meeting of the Township of Cranbury was held at 7:00 pm. by remote access videoconferencing in response to COVID-19 and the updated Open Public Meeting Act guidelines. Answering present to roll call were Township Committee members: Barbara Rogers, Matthew Scott, Evelyn Spann, Jay Taylor and Mayor Michael Ferrante. Also present were Denise Marabello, Township Administrator/CFO; Chief Michael Owens, Chief of Police; and Debra Rubin, Municipal Clerk. Mayor Ferrante led in the salute to the flag, and Ms. Rubin read the following Open Public Meetings Act statement:

In accordance with Section 5 of the Open Public Meetings Act, it is hereby announced and shall be entered into the minutes of this meeting that adequate notice of this meeting has been provided:

Posted on the Bulletin Board of the Municipal Office at 23-A North Main Street, Cranbury, New Jersey and remains posted at that location.

Communicated to the Cranbury Press, Home News Tribune and Trenton Times on January 8, 2020 and remote access information added on April 24, 2020, updated on June 18, 2020.

Filed on January 8, 2021 at the Cranbury Municipal Office, 23-A North Main Street, Cranbury, New Jersey, posted on the Township's web site and remains on file for public inspection. Township website was updated with remote access information on April 24, 2020, and updated June 18, 2020.

Sent to those individuals who have requested personal notice.

Ms. Rubin read the following additional statement:

#### Cranbury Township

#### Statement on Public Comment during Remote Meeting

The public may electronically submit questions or comments to <a href="mailto:twpclerk@cranbury-nj.com">twpclerk@cranbury-nj.com</a> or in written letter form via mail to Cranbury Township Town Hall no later than 4:00 p.m. the day of the scheduled Committee Meeting. Name, address and phone or email must be included. Timely submitted questions or public comment shall be read aloud and addressed during the public meeting. Duplicate written comments may be summarized and noted for the record in a consistent manner.

To eliminate background noise so that all meeting participants may hear, please mute your microphone and remain in listening mode only. The Clerk will place all remote attendees on this platform on mute as well and will manage the order of the remote participant's comments. During public comment period(s), the Clerk will make an announcement that any remote participant seeking to comment must signify their intent by using the "raise hand" feature on Zoom. The Clerk will then unmute each participant individually when it is their designated time to speak. If you do not have a question or comment, please keep your microphone muted. Please unmute yourself only at the direction of the Clerk. All remote users must state their name and address at the beginning of his/her public comment.

Should a member of the public using the Zoom platform become disruptive, that individual will be kept on mute and receive a warning that continued disruption may result in their being prevented from speaking or removed from the meeting entirely. If time permits, the disruptive individual shall be allowed to speak after all other members of the public have been given the opportunity to speak.

The Township Committee will facilitate a dialogue with all commenters to the extent permitted by Zoom technology.

#### Presentation: De-Mystifying Local Government

Mayor Ferrante provided a presentation for the public (attached) titled De-Mystifying Local Government. He instructed the public that the presentation was not a legal document and was meant for informational purposes only. Mayor Ferrante addressed a variety of topics along with common questions about Cranbury Township Municipal Government within the presentation. At the conclusion of the presentation, Mayor Ferrante opened to public comment or questions on the presentation.

- Ken Gordon Thanked Mayor Ferrante for the presentation and added how helpful it was to understanding the various areas of the township. Mr. Gordon then asked how long collective bargaining negotiation records are kept confidential. Mayor Ferrante explained the collective bargaining agreements are made public once agreed upon by both parties. However, the actual negotiations records prior to agreement are not made public as doing so can be a detriment to future contract negotiations.
- Dave Schatz Explained he recently completed an OPRA regarding animal licensing. He
  questioned the process for residents who do not renew their animal licenses or who do not license
  their animals at all. Ms. Marabello explained those who do not renew within a certain timeframe will
  ultimately receive a summons and a fine. If a resident suspects a neighbor has an unlicensed
  animal, they may report it to the township. The township will perform a follow up visit the address in
  an attempt to confirm whether or not an unlicensed animal is located.
- Barbara Boucke Realized she witnessed information in the Mayor's presentation regarding the Master Plan and requested additional information to the link. Mayor Ferrante assisted her in locating the link and also by a real time Google search as an additional source to locate the information.
- Lisa Knierim Asked how often the township completes an audit process to review if current processes are still successful or need updating. Ms. Marabello explained the township has an audit completed annually by a firm which is normally released in June with additional processes being reviewed by the Township Committee, along with other items reviewed by various subcommittees.

<u>Approval of Minutes</u>: Mayor Ferrante asked if any members of the Township Committee would like to address changes or amendments to the following minutes. Hearing none, Mayor Ferrante asked for a motion to adopt the following minutes as presented:

#### -- Township Committee Regular Meeting Minutes of February 8, 2021

On a motion by Mrs. Spann, seconded by Dr. Rogers, along with the following roll call vote of the members of the Township Committee;

Ayes: (Rogers (Scott (Spann (Taylor (Ferrante

Abstain: (None Absent: (None

Nays: (None

the Township Committee Regular Meeting Minutes of February 8, 2021 were adopted.

### Reports and Communications Members of Committee

Dr. Rogers – Dr. Rogers reported she attended the Municipal Alliance meeting. Dr. Rogers introduced a recent Community Engagement Committee through Cranbury School which is an effort for residents to be more involved with school news, not only residents with children within the school system. She reported the first Community Health and Wellness program would be held on February 24<sup>th</sup> and will continue to be held on the third Wednesday of each month via Zoom technology. The program was made possible by a collaboration of efforts between Recreation and the Board of Health.

Dr. Rogers further reported that the Cranbury "Bicycle Network Plan" has been finalized and has recently been uploaded to the North Jersey Transit Planning Authority website for viewing.

- Mr. Scott Mr. Scott thanked Mayor Ferrante for the presentation. Mr. Scott reported on his attendance at the Economic Development Advisory Committee meeting.
- Mrs. Spann Mrs. Spann attended the Historic Preservation Commission and reported the next Zoning Committee meeting would be held on February 23<sup>rd</sup>. She also reported the Planning and Zoning Board meetings were canceled. Mrs. Spann reported on her participation in the Middlesex County Destination 2040 and briefly explained their strategic initiative within the county focusing on farmland preservation.
- Mr. Taylor Mr. Taylor reported Recreation is hoping and planning to have summer camp this year.
   The Parks Commission installed a new picnic table in Heritage Park and an interactive map has been placed on the website which was created by Parks member, Brendan Hanson.

#### Mayor

- Mayor Ferrante Mayor Ferrante announced the first Health and Wellness Zoom Session was scheduled for February 24<sup>th</sup>. He reported that Cranbury School sent a Communication Survey to residents and the bid opening for the construction project of the new Library will be held at Town Hall on March 4<sup>th</sup>.
- Mayor Ferrante appointed Gerald "Guy" Greir to the Historic Preservation Commission as 2<sup>nd</sup> Alternate to fill the vacancy for the unexpired term expiring 12/31/21.
- Mayor Ferrante appointed Michele Kemper to Parks Commission as a regular member to fill a recent vacancy with a term to expire 12/31/22. He then appointed Robert Bolger as Alternate 1 member and Kellie Lavery as Alternate 2 member, with both alternate member positions expiring 12/31/21.

#### **Department Head**

Chief Michael Owens – Police Department – Chief Owens was present to answer any questions
regarding his January police report previously supplied to the Township Committee. He added the
total number of COVID related cases for February along with total number of deaths reported for
Office of Emergency Management.

#### Agenda Additions/Changes - None

Boards and Commission - Vacancies - None

#### Community Development Block Grant - Public Hearing

Mayor Ferrante opened the public hearing on the Community Development Block Grant.

Mark Berkowsky of the Cranbury Housing Authority and representative from Berkowsky Associates was in attendance to respond to any questions from the audience during the public hearing. Mr. Berkwosky explained the responsibilities of the Cranbury Housing Authority as a volunteer non-profit organization and expressed the need for more volunteers from the community. Mr. Berkowsky advised that the grant application this year will be used towards HVAC replacement for Parkside at Bennett Place. The funds will be used to replace outdated equipment with more energy efficient units. Hearing no questions from the public, Mayor Ferrante closed the public hearing.

On a motion made by Mr. Scott and seconded by Dr. Rogers, the following resolution passed unanimously on a roll call vote of all members present.

#### Cranbury Township Resolution # R 02-21-047

WHEREAS, Cranbury Township has applied for \$29,608.00 from the Community Development Block Grant (CDBG) earmarked to be used for its new affordable housing; and

WHEREAS, Cranbury Township supports the need to provide affordable housing for group homes for individual with developmental disabilities:

NOW, THEREFORE, BE IT RESOLVED, by the Township Committee of the Township of Cranbury it hereby requests the \$29,608.00 in grant monies be used to defray some of the costs related to assist in the development of or rehabilitation of low-to-moderate income housing in the Township of Cranbury.

#### Ordinances -

First Reading - None

Second Reading - None

#### Resolutions - Non-Consent Items

Mayor Ferrante asked for a motion for the following resolution. On a motion by Mr. Taylor, seconded by Mr. Scott the following Non-Consent Resolution was adopted by the following vote:

Ayes: (Ferrante (Rogers (Spann (Scott (Taylor

Abstain: (None Absent: (None

Nays: (None

#### CRANBURY TOWNSHIP RESOLUTION R 02-21-048 2021 MUNICIPAL BUDGET

of the Township of Cranbury, county of Middlesex for the fiscal year 2021.

#### Revenue and Appropriation Summaries

	Anticipated	
Summary of Revenues	2021	2020
1. Surplus	\$ 1,535,000.00	\$ 3,220,000.00
2. Total Miscellaneous Revenues	\$ 3,688,640.04	\$ 3,913,604.41
3. Receipts from Delinquent Taxes	\$ 450,747.88	\$ 269,907.36
4. a) Local Tax for Municipal Purposes	\$ 6,603,770.86	\$ 6,375,699.63
b) Addition to Local District School Tax		
c) Minimum Library Tax	\$ 667,829.00	\$ 606,012.00
Tot Amt to be Raised by Taxes for Mun Budget	\$ 7,271,599.86	\$ 6,981,711.63
Total General Revenues	\$12,956,987.78	\$14,385,223.40
		,
Summary of Appropriations	2021 Budget	Final 2020 Budget
<ol> <li>Operating Expenses: S&amp;W</li> </ol>	\$3,747,036.80	\$3,722,376.68
Other Expenses	\$5,838,873.19	\$5,835,251.63
2. Deferred Charges & Other Appropriations	\$1,124,615.11	\$ 987,636.00
3. Capital Improvements	\$	\$1,600,000.00
4. Debt Service (include for School Purposes)	\$1,772,489.50	\$1,967,811.50
<ol><li>Reserve for Uncollected Taxes</li></ol>	\$ 473,973.18	\$ 272,147.59
	12	2
Total General Appropriations	\$12,956,987.78	\$14,285,223.40

Total Number of Employees 73

#### Balance of Outstanding Debt

Interest Payments in 2020 \$ 4,255,272.50
Principal Payments in 2020 \$17,534,000.00
Outstanding Balance (12/31/19) \$21,789,272.50

Notice is hereby given that the budget and tax resolution was approved by the Township Committee of the Township of Cranbury, County of Middlesex on February 22, 2021.

A hearing on the budget and tax resolution will be held in the Committee Meeting Room, Town Hall, 23A North Main St, on March 22, 2021 at 7:00 o'clock PM at which time and place objections to the Budget and Tax Resolution for the year 2021 may be presented by taxpayers or other interested persons.

Copies of the budget are available in the office of the Township Clerk at the Municipal Building, 23A North Main St Cranbury, NJ, (609) 395-0900 ext\*234 during the hours of 8:00 AM to 4:00 PM, Monday through Friday.

#### Resolutions - Consent

Mayor Ferrante asked the Township Committee if there were any questions or comments on the Consent Agenda items. Hearing none, Mayor Ferrante requested a motion to adopt the following Consent Resolutions. On a motion by Mrs. Spann, seconded by Mr. Taylor the following Consent Resolutions were adopted by the following vote:

Ayes: (Ferrante

(Rogers (Spann (Scott (Taylor

Abstain: (None Absent: (None

Nays: (None

#### Cranbury Township Resolution #R 02-21-049

**NOW, THEREFORE, BE IT RESOLVED**, by the Township of Cranbury that all bills and claims as audited and found to be correct be paid;

#### Cranbury Township # R 02-21-050

#### RESOLUTION OF THE TOWNSHIP OF CRANBURY, NJ

A RESOLUTION AUTHORIZING THE RELEASE OF A PERFORMANCE GUARANTEE FOR ROCKET PHARMA

WHEREAS, Rocket Pharma has requested the release of their performance guarantee previously posted with the Township in accordance with Planning Board approval and

WHEREAS, the Township Engineer has, in a letter dated June 18, 2019 recommended that the following performance guarantee be released:

Cash Deposit \$126,840.00

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Cranbury as follows:

It has reviewed, agrees with and hereby accepts all recommendations of the Township Engineer.

- 1. It hereby authorizes the release of performance guarantees set forth in the Township Engineer's letter referenced above.
- 2. The Township hereby accepts the public improvements, if any so designated pursuant to the Planning Board's approval.

BE IT FURTHER RESOLVED that a copy of this Resolution, certified by the Township Clerk to be a true copy and forwarded to each of the following:

- Van Cleef (a)
- Township Chief Financial Officer (b)
- Rocket Pharma (c)

#### Cranbury Township Resolution # R 02-21-051

#### Appointment to Municipal Alliance Committee on Drug Abuse & Alcoholism

WHEREAS, it is necessary to make the following appointment(s) to the Municipal Alliance Committee on Drug Abuse & Alcoholism for the Township of Cranbury:

NOW, THEREFORE, BE IT RESOLVED, by the Township Committee of the Township of Cranbury that the following individual is appointed to the position(s) and term(s)s noted effective immediately:

#### TOWNSHIP COMMITTEE APPOINTMENTS

NAME **APPOINTMENT TERM ENDING** Susan Saravalli 2<sup>nd</sup> Alternate Member 12/31/2021

> Cranbury Township Resolution # R 02-21-052 (previously #R 02-21-044)

#### RESOLUTION OF THE TOWNSHIP OF CRANBURY, NJ

A RESOLUTION AUTHORIZING THE RELEASE OF A PERFORMANCE GUARANTEE FOR INGERMAN - WILLOWS AND BIRCHWOOD

WHEREAS, Ingerman has requested the release of their performance guarantee previously posted with the Township in accordance with Planning Board approval and

WHEREAS, the Township Engineer has, in a letter dated February 3, 2021 (attached hereto as "Exhibit A") recommended that the following performance guarantee be released:

Bond \$ 547,026.48 Cash Deposit

\$ 60,780.72

WHEREAS, the Township Engineer has stated a maintenance guarantee shall be posted with the Township for a period not to exceed two (2) years after final acceptance of the improvements in an amount not to exceed 15% of the cost of the improvement. The amount of the required maintenance guarantee to be posted with the Township is \$91,171.08, and the maintenance period shall be for a period of two years to February 3, 2023. As well as a \$1,000 cash performance guarantee must be posted for the replacement of trees.

NOW, THEREFORE, BE IT RESOLVED by the Township Committee of the Township of Cranbury as follows:

It has reviewed, agrees with and hereby accepts all recommendations of the Township Engineer as set forth in "Exhibit A".

- 3. It hereby authorizes the release of performance guarantees set forth in the Township Engineer's letter referenced above.
- 4. The Township hereby accepts the public improvements, if any so designated pursuant to the Planning Board's approval.

BE IT FURTHER RESOLVED that a copy of this Resolution, certified by the Township Clerk to be a true copy and forwarded to each of the following:

- (a) Township Engineer
- (b) Township Chief Financial Officer
- (c) Ingerman

#### **Public Comment**

Mayor Ferrante opened the meeting to general public comment.

- Mayor Ferrante read a letter he received from a seven (7) year old resident who suggested knocking down the old Cranbury Pizza building and replacing it with a toy store.
- Darek Hahn Advised that the Zoom platform had moved the "Raise Hand" feature on the recent update from the previous location, in case residents had difficulty finding it for use in public comment.
- Irene Drakoupolos Thanked the Township Committee for the presentation and thanked Mayor Ferrante for his work with the Cub Scouts.

Hearing no other public comment, Mayor Ferrante closed the meeting to public comment.

#### Action Items:

 Walking Trail – Village Park – Schedule Work Session for next Township Committee and have Township Engineer present.

#### Adjourn

Mayor Ferrante requested a motion to adjourn. On motion by Mr. Taylor, seconded by Mrs. Spann and unanimously carried, the meeting adjourned at 8:27 p.m.

Debra A. Rubin, RMC Municipal Clerk



## De-mystifying Cranbury Municipal Government

Feb 22, 2021

### **DISCLAIMER**



- This is not a legal document; it is a discussion and education guide and is meant to answer basic questions about how our municipal government works and how you can engage with it.
- Answers are intended to be complete but may not address all potential situations.
- We have included Cranbury-specific information as appropriate.

This document was prepared by Michael Ferrante based on observations over the past three years, with feedback from residents. It does not necessarily represent the views of all the members of the Township Committee.

## Today we'll address common questions about Cranbury Municipal Government (1 of 2)



- What is a Township Committee government and how does it differ from other governments in the area?
- What are the seats and terms? What are the primary departments over which Township Committee members oversee?
- Who works at Town Hall? Who hires Township employees?
- What are the Township boards and commissions and what authority is delegated to them?
- What is OPMA (Open Public Meetings Act) and what does it mean for us?
- Why is there a closed session occasionally before or after a Township Meeting?
- When, if ever, are the minutes of closed session meetings made public?
- What is the public comment section during the Township meeting?

## Today we'll address common questions about Cranbury Municipal Government (2 of 2)



- What is OPRA (Open Public Records Act) and what does it mean for us?
- What makes up the property taxes? How are each of the parts determined?
- What is equalized value mean? What is the tax rate? How do they combine to create the municipal revenue?
- What is an operating surplus and what does it mean?
- What is municipal debt and what projects are typically bonded for?
- What are the biggest components of the municipal budget?
- What is the operating budget vs. the capital budget?
- With which towns or boroughs does Cranbury share services?
- How can I keep in touch with what's happening in Cranbury?

# What is a Township Committee form of government and how does it differ from other governments in the area?



- There are five common forms of local government in New Jersey
- The form of government doesn't always align with with the actual municipality type
- Cranbury uses the Township form, increased to 5 members in 1990

	Borough	Township Committee	City / Village / Town / Other
# of Members:	<ul><li> Mayor and 6 Council</li><li> Elected at-large</li><li> Council has staggered 3 year terms</li></ul>	<ul><li> 3 or 5 members</li><li> Elected at-large</li><li> Staggered 3-year terms</li></ul>	Mayor-Council: Elected Mayor and 3-5-7 Council members
Mayor term:	<ul><li>Elected separately</li><li>4-year term</li></ul>	<ul><li> Elected by committee</li><li> 1 year term</li></ul>	Elected separately
Mayor vote:	<ul> <li>Votes only to break ties</li> </ul>	• 1 equal vote	May vote to break ties
Use:	<ul> <li>Most common form (&gt; 200 municipalities)</li> </ul>	<ul> <li>~150 municipalities use this format</li> </ul>	Less common
	Princeton, Jamesburg, Hightstown	Plainsboro, East Brunswick, West Windsor	East Windsor

# What are the seats and terms for the Township Committee? What are the primary departments over which Township Committee members oversee?



Michael Ferrante Elected 2018 Term Ends 12/31/21

#### Liaison:

- Police/First Aid/Fire/OEM
- Library
- · Lake Dredging
- Personnel
- Scouts
- Traffic
- Communications



Barbara Rogers Elected 2019 Term Ends 12/31/22

#### Liaison:

- · Shade Tree
- · Historical Society
- · Board of Health
- Municipal Alliance
- · Sustainability
- Communications



Matt Scott First elected 2017 Term Ends 12/31/23

#### Liaison:

- Board of Education
- Environmental
- Planning Board
- Sustainability
- Economic Dev't / Business Assoc
- Personnel



Evelyn Spann Elected 2019 Term Ends 12/31/22

#### Liaison:

- · Zoning Committee
- Planning Board
- · Zoning Board
- · Development Review
- Historic Preservation
- Traffic



Jay Taylor First elected 2009 Term Ends 12/31/21

#### Liaison:

- Recreation
- Parks
- Lake Dredging

### Who works at Town Hall? Who hires Township employees?



- Denise Marabello, Township Administrator and Director of Finance
  - Manager of all township staff
  - Handles bonding, finances, budgeting and capital planning
  - Handles all personnel decisions (in consultation with Personnel Sub-committee)
- Debbie Rubin, Clerk and Registrar
  - Handles all filings, elections, notices, agendas, minutes, OPRA administration
- Jean Golisano, Deputy Clerk / Deputy Registrar
- Jerry Thorne, Public Works
  - Oversees team of 6-8 Public Works employees who handle snow plow, brush chipping, and other public services

All Township departments can be found at www.cranburytownship.org

#### Department

Administration

Clerk / Registrar

Construction / Code Enforcement

Department of Public Works

Finance

Fire Safety Bureau

Police

Recreation

Tax Assessor

Tax Collector

Zoning Department

What are the Township boards and commissions and what authority is delegated to them?

### Example - Land Use:

- Planning Board:
  - Prepares the Master Plan
  - · Reviews applications for development reviews
  - · Adopts Township Master Plan
  - · Reviews zoning ordinance changes

			(P.297)
	Committees	Boards	Commissions
	Cable TV	Health	Recreation
	Housing and Development	Planning	Historic Preservation
	Clock Winding	Library	Environmental
)	Municipal Alliance	Zoning	Parks
	Development Review		Shade Tree
	Economic Development		

- Township Committee enacts zoning ordinances
- Zoning Board interprets zoning rules:
  - · Decides disputes that arise under the zoning ordinances
  - Grants variances where a hardship on the property exists that impairs the ability to comply with the ordinances (such as an exceptionally narrow lot)
  - · Grants variances in particular cases and for special reasons



on the Township website!

## What is OPMA (Open Public Meetings Act) and what does it mean for us?



- OPMA requires that public meetings be conducted under the view of the public under most circumstances
- Meetings (time and place) must be "noticed" via standard guidelines
- In Cranbury in-person meetings, Open Door = Open Meeting
- In Cranbury, open portions of meetings are audio recorded and electronic copies are available at the Township for nominal purchase
- No three Township Committee members can meet and conduct business outside of a TC meeting
  - This includes emails: three or more TC members cannot engage in a discussion about public business over email

Why is there a closed session occasionally before or after a Township Meeting? When, if ever, are the minutes of closed session meetings made public?



CLOSED

- Closed sessions can be called for as needed by the Township Committee
- Closed sessions must be noticed just like regular sessions
- Only topics which meet one or more of these criteria can be covered in closed sessions:
  - Any personnel matter
  - · Any matter deemed confidential by state, federal or court law
  - Any collective bargaining agreement or negotiation
  - Any pending or anticipated litigation
  - Any matter falling within the attorney-client privilege
  - · Any material which constitutes an unwarranted invasion of individual privacy
  - Any matter involving the purchase, lease or acquisition of property with public funds

When the matter is completely settled or resolved, then the closed session minutes are released except for matters involving personnel.

### What is the public comment section during the Township meeting?



- During the Public Comment section of the Township agenda, the public can directly engage with the Township Committee
- To keep the session productive, the TC developed guidelines for the Public Comment sections that are included at the end of each printed agenda
- These sessions are designed for members of the public to provide comment to the Township Committee
  - No action may be taken, or follow-up may be required
- The Township Committee summarizes the meeting's Actions Items after the Public Comment



## What is OPRA (Open Public Records Act) and what does it mean for us?



- Government records shall be:
  - · Readily accessible for inspection, copying or examination
  - Subject to access unless exempt

### AND

- The Public Agency must safeguard personal information
- In Cranbury, the Municipal Clerk is the records Custodian
  - The Custodian is responsible for all OPRA requests received
  - All OPRA requests received by any elected official or employee must be immediately forwarded to the Municipal Clerk
- The Custodian has seven (7) business days (from day after receipt) to respond to the requester with the data, clarification, or to request an extension

(not this Oprah!)

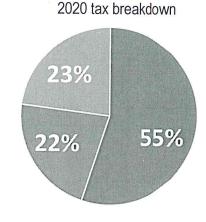


## What makes up the property taxes? How are each of the parts determined?



- The tax year runs from July 1 through June 30
- Every resident gets a tax bill in August that includes four payments (August, November, February, May)
- The tax bill includes three major components (in 2020):
  - School taxes (55%) set by Cranbury Board of Education, (capped at 2% growth per year)
  - Municipal taxes (22%) set by Cranbury Township Committee
  - County taxes (23%) set by Middlesex County Freeholders

School Tax	0.975
Municipal Tax	0.347
Municipal Open Space	0.020
Municipal Library	0.032
County Tax	0.374
County Open Space	0.032
2020 Total Tax	1.780



■ School Tax
■ Municipal Tax
■ County Tax

# What does assessed value mean? What is the tax rate? How do they combine to create the municipal revenue?



- Assessed value is the value placed on each parcel of property by the Tax Assessor. The total of all
  assessments is the total tax base of the municipality.
- Tax rate is the number of dollars and cents per \$100 of assessed value, applied to the assessed valuation of all property, to produce the amount of money required to support the budget. This rate is then applied to each individual parcel to determine the tax of each property.
- Total Appropriations Revenues Anticipated Surplus Used = Amount to be raised by taxation
- Total amount to be raised by taxation / assessed value = Tax Rate

In 2020, "1 cent" in taxes equaled \$183,857 in revenue for the Township The average property value in Cranbury in 2020 was \$607,833 The 2020 total Municipal Tax Rate is 0.399



The average household paid \$2,425 in municipal taxes in 2020 (\$607,833 X 0.399 / 100)

### What is an operating surplus and what does it mean?

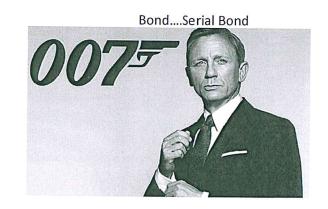


- Surplus consists of an excess of revenues over what was anticipated, added tax assessments and the balance left in the prior years budget appropriations.
- May be used as a revenue item in the budget to support appropriations and offset the tax rate.
- Surplus allows the Township to buffer year-to-year fluctuations.
- Cranbury policy has been to look at the current budget and set at least 20% aside in surplus to maintain a AAA bond rating.

### What is municipal debt and what projects are typically bonded for?



- Municipal debt is principal and interest payments on a Bond Anticipation Note or Serial Bonds or other Bonds.
- Projects with municipal debt are included in the Capital Budget.
- Examples of Capital Projects:
  - Road repairs
  - Purchase of equipment and vehicles
  - Municipal buildings / improvements
  - Lake improvements
  - Sewer improvements



## What are the biggest components of the municipal budget?



- Public safety including police, office of emergency management, and contribution to fire and first aid
- · Debt payments for bonds and bond anticipation notes funding capital items
- State-mandated pension payments
- Shared services
- State-mandated library appropriation
- Salaries and Social Security obligations
- Utilities including street lighting, water, gas, motor fuel and sewer

## What is the operating budget vs. the capital budget?



- Operating budget allows funds to be expended to run the municipality.
- Operating budget consists of appropriations, revenues, surplus and the amount to be raised by taxation.
- Capital budget is a three-year program to plan for capital projects.
- Capital projects have a useful life of more than a year.
- Capital budget does not authorize the funds to be expended. A capital or bond ordinance must be adopted in order to expend funds.

## With which towns or boroughs does Cranbury share services?



- East Windsor Sewer Maintenance
- Plainsboro Municipal Court
- South Brunswick Dispatch
- Middlesex County Recycling, Sewer Treatment, Health Officer

## How can I keep in touch with what's happening in Cranbury?



- Sign up for our Township E-Alerts!
  - · Agendas, Minutes
  - Events
  - Service Reminders
- Come to a Township Committee meeting (or a Board, Commission or Committee --- they are all publicly noticed)
- Read Agendas and Minutes on our website



## Other Questions?



