



State of New Jersey
Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY:

1202 Cranbury Township - County of Middlesex

▼

Municode:

1202

Filename: 1202_fba_2019.xlsm

Website:

cranburysite.org

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
James		Taylor	12/31/2021	jtaylor@cranbury-nj.com
Chief Administrative Officer				
Denise		Marabello		dmarabello@cranbury-nj.com
Chief Financial Officer				
Denise		Marabello		dmarabello@cranbury-nj.com
Municipal Clerk				
Debra	A	Rubin		twpcclerk@cranbury-nj.com
Registered Municipal Accountant				
Kevin		Frenia		kfrenia@hfacpas.com
Governing Body Members				
First Name	Middle Name	Last Name	Term Expires	Business Email
Dan		Mulligan	12/31/2019	dmulligan@cranbury-nj.com
Glenn		Johnson	12/31/2019	gjohnson@cranbury-nj.com
Matt		Scott	12/31/2020	msscott@cranbury-nj.com
Mike		Ferrante	12/31/2021	mferrante@cranbury-nj.com

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	89.26%	\$848,000.00	\$950,000.00	\$1,798,000.00	\$1,798,000.00							
08	Local Revenue	-0.16%	(\$3,481.97)	\$2,229,469.97	\$2,225,988.00	\$2,225,988.00							
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	0.00%	\$0.00	\$8,843.00	\$8,843.00	\$8,843.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-77.11%	(\$337,235.21)	\$437,337.83	\$100,102.62	\$100,102.62							
08	Other Special Items	44.91%	\$145,958.12	\$325,009.88	\$470,968.00	\$470,968.00							
15	Receipts from Delinquent Taxes	-21.31%	(\$53,359.51)	\$250,450.84	\$197,091.33	\$197,091.33							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-34.94%	(\$3,295,431.08)	\$9,432,418.23	\$6,136,987.15	\$6,136,987.15							
07	Minimum Library Tax	2.48%	\$13,339.26	\$537,968.00	\$551,307.26	\$551,307.26							
54	Open Space Levy Tax	9.93%	\$31,815.60	\$320,277.97	\$352,093.57		\$352,093.57						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-17.72%	(\$2,650,394.79)	\$14,958,795.72	\$12,308,400.93	\$11,956,307.36	\$352,093.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% 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	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	7.00	19.00	4.35%	\$37,100.75	\$853,611.97	\$890,712.72	\$890,712.72								
21	Land-Use Administration	1.00	1.00	2.32%	\$6,583.00	\$283,910.00	\$290,493.00	\$290,493.00								
22	Uniform Construction Code			-13.02%	(\$14,207.00)	\$109,149.00	\$94,942.00	\$94,942.00								
23	Insurance			-2.11%	(\$21,737.00)	\$1,028,863.00	\$1,007,126.00	\$1,007,126.00								
25	Public Safety	20.00	11.00	9.45%	\$259,390.46	\$2,745,612.05	\$3,005,002.51	\$3,002,955.53	\$2,046.98							
26	Public Works			-24.13%	(\$254,477.19)	\$1,054,566.32	\$800,089.13	\$682,245.00	\$98,055.64	\$19,788.49						
27	Health and Human Services			-47.79%	(\$24,662.00)	\$51,604.00	\$26,942.00	\$26,942.00								
28	Parks and Recreation		1.00	1.09%	\$1,568.00	\$144,318.00	\$145,886.00	\$145,886.00								
29	Education (including Library)			2.48%	\$13,339.26	\$537,968.00	\$551,307.26	\$551,307.26								
30	Unclassified			42.11%	\$4,000.00	\$9,500.00	\$13,500.00	\$13,500.00								
31	Utilities and Bulk Purchases			10.59%	\$84,389.00	\$796,613.00	\$881,002.00	\$881,002.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			10.01%	\$88,570.60	\$884,913.00	\$973,483.60	\$973,483.60								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			-1.32%	(\$14,150.19)	\$1,069,415.06	\$1,055,264.87	\$1,055,264.87								
43	Court and Public Defender			#DIV/0!	\$0.00		\$0.00									
44	Capital			-25.57%	(\$36,080.00)	\$141,080.00	\$105,000.00	\$105,000.00								
45	Debt			4.69%	\$105,688.15	\$2,251,324.79	\$2,357,012.94	\$1,942,012.94		\$415,000.00						
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			-23.23%	(\$58,508.71)	\$251,840.53	\$193,331.82	\$193,331.82								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		28.00	32.00	1.45%	\$176,807.13	\$12,214,288.72	\$12,391,095.85	\$11,856,204.74	\$100,102.62	\$434,788.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

STRUCTURAL BUDGET IMBALANCES

Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	130	\$26,598,100.00	1.51%
2 Residential	1,162	\$704,441,300.00	40.01%
3A/3B Farm	132	\$33,088,900.00	1.88%
4A Commercial	94	\$224,075,800.00	12.73%
4B Industrial	53	\$769,713,000.00	43.72%
4C Apartments	1	\$622,300.00	0.04%
5A/5B Railroad	8	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,928,442.00	0.11%
Total	1,581	\$1,760,467,842.00	100.00%

Average Ratio (%), Assessed to True Value		96.82%
Equalized Valuation, Taxable Properties		\$1,818,289,446.40

Total # of property tax appeals filed in 2018	County Tax Board	4.00
	State Tax Court	6.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		3.00

Amount paid out by municipality for tax appeals in 2018	\$3,406.37
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	1	\$11,399,222.00	13.96%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	50	\$35,151,480.00	43.03%
15D Church and Charities	9	\$12,888,041.00	15.78%
15E Cemeteries & Graveyards	1	\$625,500.00	0.77%
15F Other Exempt	25	\$21,619,408.00	26.47%
Total	86	\$81,683,651.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		4.64%	

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[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	32,949.34	\$26,950.22		\$3,802.68		\$2,196.44
Supervisory Staff (Department Heads & Managers)	4.00	3.00	571,253.94	\$421,598.58		\$59,487.56	\$58,988.26	\$31,179.54
Police Officers (Including Superior Officers)	19.00		3,445,999.26	\$2,105,042.28	\$211,638.25	\$620,355.96	\$337,221.81	\$171,740.96
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	15.00	14.00	1,137,605.36	\$577,552.65	\$76,349.18	\$81,492.68	\$332,839.38	\$69,371.47
Totals	38.00	22.00	5,187,807.90	\$3,131,143.73	\$287,987.43	\$765,138.88	\$729,049.45	\$274,488.41

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	6.00	\$11,559.00	\$69,354.00	11.00	\$11,222.98	\$123,452.78
Parent & Child	8.00	\$20,691.00	\$165,528.00	5.00	\$20,089.08	\$100,445.40
Employee & Spouse (or Partner)	6.00	\$23,119.00	\$138,714.00	4.00	\$22,445.88	\$89,783.52
Family	11.00	\$32,251.00	\$354,761.00	9.00	\$31,312.08	\$281,808.72
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	31.00		\$728,357.00	29.00		\$595,490.42
<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	6	\$9,580.00	\$57,480.00	5	\$16,735.92	\$83,679.60
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	7	\$22,448.00	\$157,136.00	8	\$22,146.98	\$177,175.84
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	13.00		\$214,616.00	13.00		\$260,855.44
GRAND TOTAL	44.00		\$942,973.00	42.00		\$856,345.86

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

ACCUMULATED ABSENCE LIABILITY

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

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administration	141.86	\$30,596.60		X	
Public Works	258.44	\$70,456.89		X	
Police Chief	119.88	\$66,438.56			X
Township Administrator	70.88	\$41,600.79			X
Police	834.93	\$341,083.17	X		
Totals	1425.99	\$550,176.01			
Total Funds Reserved as of end of 2018		\$0.00			
Total Funds Appropriated in 2019		\$0.00			

UFB-9 Accumulated Absence Liability

	Gross Debt	Deductions	Net Debt		Current Year Budget	2020 Budget	2021 Budget	All Additional Future Years' Budgets
Local School Debt	\$1,720,000.00	\$1,720,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
0			\$0.00	Bonds - Principal	\$1,696,000.00	\$1,205,000.00	\$1,265,000.00	\$6,714,000.00
0			\$0.00	Bonds - Interest	\$347,962.50	\$287,172.50	\$242,922.50	\$1,023,435.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$2,043,962.50	\$1,492,172.50	\$1,507,922.50	\$7,737,435.00
Municipal Purposes								
Debt Authorized	\$1,112,042.00		\$1,112,042.00	Total Principal	\$1,696,000.00	\$1,205,000.00	\$1,265,000.00	\$6,714,000.00
Notes Outstanding	\$9,514,652.00		\$9,514,652.00	Total Interest	\$347,962.50	\$287,172.50	\$242,922.50	\$1,023,435.00
Bonds Outstanding	\$10,880,000.00	\$2,221,534.00	\$8,658,466.00	% of Total Current Year Budget	16.50%			
Loans and Other Debt			\$0.00					
				Description	Debt Not Listed Above			
Total (Current Year)	\$23,226,694.00	\$3,941,534.00	\$19,285,160.00	Total Guarantees - Governmental	\$0.00	\$0.00	\$0.00	\$0.00
				Total Guarantees - Other	\$0.00	\$0.00	\$0.00	\$0.00
				Total Capital/Equipment Leases	\$0.00	\$0.00	\$0.00	\$0.00
				Total Other	\$0.00	\$0.00	\$0.00	\$0.00
Population (2010 census)	3,857							
Per Capita Gross Debt	\$6,021.96			Bond Rating	Moody's	Standard & Poors	Fitch	
Per Capita Net Debt	\$5,000.04			Rating		AAA		
				Year of Last Rating		2019		
3 Yr. Average Property Valuation		\$1,581,165,454.00		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		1.22%						
				Sheet UFB-10				

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)

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.447	\$7,147,938.00	22.68%	\$0.00	Municipal Purpose Tax	ACTUAL	\$6,136,987.15
Municipal Library	0.033	\$537,968.00	1.71%	\$0.00	Municipal Library	ACTUAL	\$551,307.26
Municipal Open Space	0.020	\$320,275.00	1.02%	\$0.00	Municipal Open Space	ACTUAL	\$352,093.57
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	1.063	\$17,021,460.00	54.00%	\$0.00	Local School District	ESTIMATED	\$19,483,150.84
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.375	\$6,004,540.78	19.05%	\$0.00	County Purposes	ESTIMATED	\$8,000,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$490,812.89	1.56%	\$0.00	County Open Space		
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of		October 1, 2018	\$1,760,467,842.00		Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment			\$606,232.00		Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
<u>Prior Year to Current Year Comparison</u>							
<u>Comparison - Municipal Purposes Tax Rate</u>							
Prior Year		Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		
0.447		0.349	-21.92%		99.44%		
<u>Comparison - Municipal Purposes Tax Levy</u>					If % used exceeds the actual collection % then		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	reference the statutory exception used		
\$7,147,938.00		\$6,136,987.15	-14.14%	(\$1,010,950.85)			
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					<u>Tax Collections - ACTUAL as of Prior Year</u>		
Prior Year		Current Year	% Change (+/-)	\$ Change (+/-)	Total Tax Revenue, Collections CY 2018		
\$0.00		\$2,115.75	#DIV/0!	\$2,115.75	Total Tax Levy, CY 2018		
					% of Taxes Collected, CY 2018		
					Delinquent Taxes - December 31, 2018		
Sheet UFB-1							