



MUNICIPALITY:

Introduced

Zip:	07016
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M-Oconnor@cranfordnj.org

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2016 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	1.355	\$22,465,415.70	22.74%	\$2,475.30
Municipal Library	0.080	\$1,334,112.00	1.35%	\$146.14
Municipal Open Space	0.036	\$0.00	0.00%	\$65.76
Fire Districts (avg. rate/total levies)		\$0.00	0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	3.202	\$53,099,942.00	53.74%	\$5,849.38
Regional School District			0.00%	\$0.00
County Purposes	1.284	\$21,300,974.14	21.56%	\$2,345.60
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space		\$608,803.34	0.62%	\$0.00
Other County Levies (total)			0.00%	\$0.00

Total (Calendar Year 2016 Budget)	5.957	\$98,809,247.18	100.00%	\$10,882.18
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Total Taxable Valuation as of October 1, 2016 \$1,655,021,791.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$182,678.84

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.355	1.374	1.40%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$22,465,415.70	\$22,731,187.00	1.18%	\$265,771.30

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,475.30	\$2,510.01	1.40%	\$34.71

Sheet UFB-1

Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ESTIMATED	\$22,731,187.00
Municipal Library	ACTUAL	\$1,411,372.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$55,466,136.00
Regional School District		
County Purposes	ESTIMATED	\$21,363,066.81
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$626,763.04
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$101,598,524.85
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Revenue Anticipated, Excluding Tax Levy	13,728,458.00
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Budget Appropriations, before Reserve for Uncollected Taxes	36,435,018.00
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Total Non-Municipal Tax Levy	\$77,455,965.85
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Amount to be Raised by Taxes - Before RUT	\$100,162,525.85
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Reserve for Uncollected Taxes (RUT)	\$1,439,703.59
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Total Amount to be Raised by Taxes	\$101,602,229.44
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% of Tax Collections used to Calculate RUT	98.58%
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If % used exceeds the actual collection % then
reference the statutory exception used

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	98,158,698.91
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Total Tax Levy, CY 2016	99,460,975.61
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% of Taxes Collected, CY 2016	98.69%
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Delinquent Taxes - December 31, 2016	\$845,915.15
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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	30.31%	\$704,295.00	\$2,323,718.00	\$3,028,013.00	\$3,000,000.00		\$28,013.00					
08	Local Revenue	-0.28%	(\$10,842.29)	\$3,860,770.29	\$3,849,928.00	\$2,126,600.00		\$1,723,328.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,900,712.00	\$2,900,712.00	\$2,900,712.00							
08	Uniform Construction Code Fees	-0.42%	(\$3,948.00)	\$943,948.00	\$940,000.00	\$940,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.21%	(\$47.00)	\$21,947.00	\$21,900.00	\$21,900.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-91.89%	(\$726,356.61)	\$790,450.07	\$64,093.46	\$64,093.46							
08	Other Special Items	-1.31%	(\$50,776.00)	\$3,880,029.00	\$3,829,253.00	\$3,829,253.00							
15	Receipts from Delinquent Taxes	-1.25%	(\$10,667.00)	\$856,567.00	\$845,900.00	\$845,900.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	1.18%	\$265,771.26	\$22,465,416.00	\$22,731,187.26	\$22,731,187.26							
07	Minimum Library Tax	5.79%	\$77,260.00	\$1,334,112.00	\$1,411,372.00	\$1,411,372.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	Total	0.62%	\$244,689.36	\$39,377,669.36	\$39,622,358.72	\$37,871,017.72	\$0.00	\$1,751,341.00	\$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	13.00	7.00	-23.98%	(\$752,420.92)	\$3,137,806.32	\$2,385,385.40	\$2,356,198.20	\$29,187.20							
21	Land-Use Administration	2.00	2.00	-6.33%	(\$13,250.00)	\$209,314.00	\$196,064.00	\$196,064.00								
22	Uniform Construction Code	5.00	4.00	2.62%	\$15,998.00	\$611,055.00	\$627,053.00	\$627,053.00								
23	Insurance			-4.26%	(\$231,947.00)	\$5,441,191.00	\$5,209,244.00	\$5,209,244.00								
25	Public Safety	90.00	22.00	-1.07%	(\$114,737.69)	\$10,689,558.84	\$10,574,821.15	\$10,574,821.15								
26	Public Works	21.00	0.00	0.61%	\$19,480.87	\$3,198,501.91	\$3,217,982.78	\$3,178,423.52	\$39,559.26							
27	Health and Human Services	1.00	1.00	17.17%	\$47,060.00	\$274,100.00	\$321,160.00	\$321,160.00								
28	Parks and Recreation	6.00	278.00	0.98%	\$20,467.00	\$2,089,720.00	\$2,110,187.00	\$358,846.00			\$1,751,341.00					
29	Education (including Library)	9.00	33.00	5.79%	\$77,260.00	\$1,334,112.00	\$1,411,372.00	\$1,411,372.00								
30	Unclassified	0.00	2.00	0.00%	\$0.00	\$5,250.00	\$5,250.00	\$5,250.00								
31	Utilities and Bulk Purchases			-2.86%	(\$82,376.84)	\$2,881,507.84	\$2,799,131.00	\$2,799,131.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			7.88%	\$232,375.00	\$2,950,562.00	\$3,182,937.00	\$3,182,937.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			0.00%	\$0.00	\$21,900.00	\$21,900.00	\$21,900.00								
43	Court and Public Defender	4.00	2.00	-0.02%	(\$52.03)	\$258,091.03	\$258,039.00	\$258,039.00								
44	Capital			-6.98%	(\$15,000.00)	\$215,000.00	\$200,000.00	\$200,000.00								
45	Debt			13.15%	\$559,398.87	\$4,254,360.52	\$4,813,759.39	\$4,813,759.39								
46	Deferred Charges			-20.75%	(\$222,078.31)	\$1,070,151.31	\$848,073.00	\$848,073.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.86%	\$40,000.00	\$1,400,000.00	\$1,440,000.00	\$1,440,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		151.00	351.00	-1.05%	(\$419,823.05)	\$40,042,181.77	\$39,622,358.72	\$37,802,271.26	\$68,746.46	\$0.00	\$1,751,341.00	\$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, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	76	\$7,050,000.00	0.43%
2 Residential	7,486	\$1,367,533,800.00	82.63%
3A/3B Farm	2	\$207,100.00	0.01%
4A Commercial	281	\$210,576,300.00	12.72%
4B Industrial	41	\$44,730,700.00	2.70%
4C Apartments	13	\$22,383,700.00	1.35%
5A/5B Railroad	0		0.00%
6A/6B Business Personal Property	1	\$2,540,191.00	0.15%
Total	7,900	\$1,655,021,791.00	100.00%

Average Ratio (%), Assessed to True Value	39.14%
Equalized Valuation, Taxable Properties	\$4,228,466,507.41

Total # of property tax appeals filed in 2016	County Tax Board	72.00
	State Tax Court	21.00
Number of 2016 County Tax Board decisions appealed to Tax Court		7.00
Number of pending property tax appeals in State Tax Court		20.00

Amount paid out by municipality for tax appeals in 2016	\$585,534.14
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Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	14	\$80,470,800.00	37.23%
15B Other Schools	1	\$2,809,700.00	1.30%
15C Public Property	233	\$100,340,900.00	46.42%
15D Church and Charities	47	\$32,534,500.00	15.05%
15E Cemeteries & Graveyards	0		0.00%
15F Other Exempt	26		0.00%
Total	321	\$216,155,900.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	13.06%
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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 2016 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

[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	0.00	5.00	14,044.02	\$13,046.00	\$0.00	\$0.00	\$0.00	\$998.02
Supervisory Staff (Department Heads & Managers)	13.00	1.00	2,025,941.21	\$1,511,002.10	\$16,032.00	\$195,070.37	\$188,245.08	\$115,591.66
Police Officers (Including Superior Officers)	55.00	0.00	7,963,748.17	\$5,259,465.58	\$163,442.00	\$1,341,689.67	\$796,801.80	\$402,349.12
Fire Fighters (Including Superior Officers)	19.00	0.00	3,788,241.62	\$2,489,494.40	\$200,000.00	\$635,070.02	\$273,230.88	\$190,446.32
All Other Union Employees not listed above	51.00	53.00	4,043,457.94	2,676,062.00	\$116,560.31	\$345,479.60	\$700,637.28	\$204,718.74
All Other Non-Union Employees not listed above	13.00	292.00	1,439,026.47	991,552.78	\$0.00	\$128,009.46	\$243,610.44	\$75,853.79
Totals	151.00	351.00	19,274,459.43	\$12,940,622.86	\$496,034.31	\$2,645,319.13	\$2,202,525.48	\$989,957.65

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	53.00	\$11,407.44	\$604,594.32	55.00	\$11,418.84	\$628,036.20
Parent & Child	8.00	\$20,419.32	\$163,354.56	7.00	\$20,439.72	\$143,078.04
Employee & Spouse (or Partner)	22.00	\$22,814.88	\$501,927.36	25.00	\$22,837.56	\$570,939.00
Family	55.00	\$31,826.64	\$1,750,465.20	59.00	\$31,858.56	\$1,879,655.04
Employee Cost Sharing Contribution (enter as negative -)			(\$779,715.24)			(\$671,474.40)
Subtotal	138.00		\$2,240,626.20	146.00		\$2,550,233.88
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	0	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	0	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	0	\$0.00	0	\$0.00	\$0.00
Family	0	0	\$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	52	\$8,610.65	\$447,753.80	50	\$7,763.64	\$388,182.00
Parent & Child	5	\$20,181.95	\$100,909.75	7	\$16,649.40	\$116,545.80
Employee & Spouse (or Partner)	42	\$17,245.59	\$724,314.78	43	\$19,675.80	\$846,059.40
Family	16	\$38,127.50	\$610,040.00	14	\$35,869.08	\$502,167.12
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	115.00		\$1,883,018.33	114.00		\$1,852,954.32
GRAND TOTAL	253.00		\$4,123,644.53	260.00		\$4,403,188.20

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)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TERENCE WALL, BUSINESS ADMINISTRATOR	4.75	\$2,989.12		X	
LAVONA PATTERSON, CHIEF FINANCIAL OFFICER	47.00	\$23,500.00		X	
TARA ROWLEY, MUNICIPAL CLERK	55.50	\$20,279.70		X	
JAMES WOZNIAK, POLICE CHIEF	32.50	19424.60		X	x
DANIEL CZECH, FIRE CHIEF	32.5	\$5,176.84		X	
STEVE WARDELL, DPW DEPT HEAD	42.50	\$4,185.60		X	
RICHARD BELLUSCIO, BLDG/CONSTRUCTION DEPT HEAD	104.00	\$44,175.00		X	
LORRAINE POWELL, COURT DEPT HEAD	32.50	\$8,215.03		X	
MONICA JENCIK, HEALTH DEPT HEAD	35.50	\$9,968.40		X	
STEPHEN ROBERTAZZI, POOL/RECREATION DEPT HEAD	34.50	\$14,915.04		X	
PETER BARNETT, TAX ASSESSOR DEPT HEAD	32.50	\$12,399.56		X	
HAROLD DAVENPORT, TV35 DEPT HEAD				X	
KATHLEEN PRUNTY, DOWNTOWN MGMT DEPT HEAD	32.50	\$10,237.50		X	
JOHN MALAR, LIBRARY DEPT HEAD	32.50	\$13,775.13			
ZONING/PLANNING DEPT HEAD					
UNION EMPLOYEES:					
FIRE	884.00	\$304,885.97	X		
POLICE	74.00	\$35,172.32	X		
DPW	503.00	\$20,093.58	X		
OFFICE/OTHER/LIBRARY	571.5	133862.02	X	X	
NON-UNION EMPLOYEES:					
FIRE	23.00	\$5,176.84		X	
POLICE					
DPW	64.75	\$17,230.86		X	
OFFICE/OTHER	222.25	\$53,676.36		X	
Totals	2861.25	\$759,339.47			
Total Funds Reserved as of end of 2016					
Total Funds Appropriated in 2017					

UFB-9 Accumulated Absence Liability

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

				Current Year					2018		2019		All Additional Future	
				Budget		Budget		Budget		Years' Budgets				
Local School Debt	\$10,070,000.00	\$10,070,000.00	\$0.00	Utility Fund - Principal	\$76,651.00	\$76,500.00								
Regional School Debt			\$0.00	Utility Fund - Interest	\$17,388.02	\$17,500.00								
				Bond Anticipation Notes - Principal	\$1,242,521.33									
Utility Fund Debt				Bond Anticipation Notes - Interest	\$453,426.22									
0	\$1,435,651.00	\$1,435,651.00	\$0.00	Bonds - Principal	\$1,970,000.00	\$1,990,000.00								
0			\$0.00	Bonds - Interest	\$502,879.00	\$426,398.50								
0			\$0.00	Loans & Other Debt - Principal	\$451,255.72	\$462,542.42								
0			\$0.00	Loans & Other Debt - Interest	\$99,638.10	\$90,760.93								
0			\$0.00											
0			\$0.00	Total	\$4,813,759.39	\$3,063,701.85	\$0.00	\$0.00						
<u>Municipal Purposes</u>														
Debt Authorized	\$21,052,150.95		\$21,052,150.95	Total Principal	\$3,740,428.05	\$2,529,042.42	\$0.00	\$0.00						
Notes Outstanding	\$26,659,839.00		\$26,659,839.00	Total Interest	\$1,073,331.34	\$534,659.43	\$0.00	\$0.00						
Bonds Outstanding	\$11,350,000.00		\$11,350,000.00	% of Total Current Year Budget	12.15%									
Loans and Other Debt	\$8,105,791.12	\$411,918.22	\$7,693,872.90											
Total (Current Year)	\$78,673,432.07	\$11,917,569.22	\$66,755,862.85											
Population (2010 census)	22,625													
Per Capita Gross Debt	\$3,477.28													
Per Capita Net Debt	\$2,950.54													
3 Yr. Average Property Valuation		\$4,017,499,920.33												
Net Debt as % of 3 Year Avg Property Valuation		1.66%												
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)
