



Municipality:	Twp.of ranford	State:	NJ	Zip:	07016
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Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brian		Andrews	12/31/2023	b-andrews@cranfordnj.org

Chief Administrative Officer

Ryan	Greco	r-greco@cranfordnj.org
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Chief Financial Officer

Lavona	Patterson	l-patterson@cranfordnj.org
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Municipal Clerk

Patricia	Donahue	p-donahue@cranfordnj.org
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Registered Municipal Accountant

Warren	M.	Korecky	wmkorecky@aol.com
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Governing Body Members

[illegible]

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2022 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2023 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.473	\$24,622,605.56	22.23%	\$2,756.98	Municipal Purpose Tax	ACTUAL	\$25,681,479.69
Municipal Library	0.097	\$1,616,307.00	1.46%	\$181.55	Municipal Library	ACTUAL	\$1,726,082.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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)	0.210	\$178,524.99	0.16%	\$393.05	Other Special Districts (total levies)	ACTUAL	\$180,745.00
Local School District	3.721	\$62,221,969.00	56.18%	\$6,964.52	Local School District	ESTIMATED	\$64,224,841.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	1.278	\$21,377,797.68	19.30%	\$2,392.01	County Purposes	ESTIMATED	\$21,805,353.63
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.043	\$731,138.60	0.66%	\$80.48	County Open Space	ESTIMATED	\$745,761.37
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2022 Budget)	6.822	\$110,748,342.83	100.00%	\$12,768.60	Total ESTIMATED amount to be raised by taxes		\$114,364,262.69
Total Taxable Valuation as of	October 1, 2022	\$1,672,467,464.00			Revenue Anticipated, Excluding Tax Levy		16,558,607.21
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		42,796,168.90
Current Year Average Residential Assessment		\$187,168.00			Total Non-Municipal Tax Levy		\$86,956,701.00
					Amount to be Raised by Taxes - Before RUT		\$113,194,262.69
					Reserve for Uncollected Taxes (RUT)		\$1,200,000.00
					Total Amount to be Raised by Taxes		\$114,394,262.69
					% of Tax Collections used to Calculate RUT		98.95%
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2022		110,844,116.66
					Total Tax Levy, CY 2022		111,557,835.71
					% of Taxes Collected, CY 2022		99.36%
					Delinquent Taxes - December 31, 2022		\$713,719.05

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
08	Surplus	1.57%	\$79,522.00	\$5,050,679.00	\$5,130,201.00	\$4,981,000.00
08	Local Revenue	-0.55%	(\$17,576.22)	\$3,200,676.22	\$3,183,100.00	\$1,749,100.00
09	State Aid (without offsetting appropriation)	5.91%	\$171,363.40	\$2,900,712.00	\$3,072,075.40	\$3,072,075.40
08	Uniform Construction Code Fees	-6.12%	(\$75,000.00)	\$1,226,349.00	\$1,151,349.00	\$1,151,349.00
	<i>Special Revenue Items w/ Prior Written Consent</i>					
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00	
08	Additional Revenue Offset by Appropriations	-100.00%	(\$1,098,312.42)	\$1,098,312.42	\$0.00	
10	Public and Private Revenue	-91.05%	(\$1,196,162.42)	\$1,313,679.23	\$117,516.81	\$117,516.81
08	Other Special Items	-9.71%	(\$518,302.12)	\$5,335,868.12	\$4,817,566.00	\$4,817,566.00
15	Receipts from Delinquent Taxes	49.10%	\$230,502.27	\$469,497.73	\$700,000.00	\$700,000.00
	<i>Amount to be raised by taxation</i>					
07	Local Tax for Municipal Purposes	-1.01%	(\$261,307.56)	\$25,942,787.25	\$25,681,479.69	\$25,681,479.69
07	Minimum Library Tax	6.79%	\$109,775.00	\$1,616,307.00	\$1,726,082.00	\$1,726,082.00
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00	
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	-5.35%	(\$2,575,498.07)	\$48,154,867.97	\$45,579,369.90	\$43,996,168.90

Open Space Budget	Arts and Culture Trust Fund	Swimming Pool Utility	Utility	Utility	Utility	Utility
		\$149,201.00				
		\$1,434,000.00				
\$0.00	\$0.00	\$1,583,201.00	\$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	Swimming Pool Utility	Utility	Utility	Utility	Utility
20	General Government	13.00	15.00	5.39%	\$147,317.00	\$2,731,058.00	\$2,878,375.00	\$2,878,375.00								
21	Land-Use Administration	2.00		3.99%	\$12,766.51	\$319,935.00	\$332,701.51	\$332,701.51								
22	Uniform Construction Code	6.00	6.00	6.47%	\$44,200.00	\$683,000.00	\$727,200.00	\$727,200.00								
23	Insurance			17.91%	\$888,449.00	\$4,960,602.00	\$5,849,051.00	\$5,849,051.00								
25	Public Safety	100.00	45.00	4.35%	\$535,324.10	\$12,315,683.63	\$12,851,007.73	\$12,851,007.73								
26	Public Works	25.00	3.00	-4.12%	(\$156,259.61)	\$3,793,931.43	\$3,637,671.82	\$3,637,671.82								
27	Health and Human Services	1.00	2.00	-0.63%	(\$2,183.00)	\$347,383.00	\$345,200.00	\$345,200.00								
28	Parks and Recreation	7.00	241.00	-45.01%	(\$1,934,568.15)	\$4,297,957.15	\$2,363,389.00	\$780,188.00				\$1,583,201.00				
29	Education (including Library)	9.00	26.00	6.79%	\$109,775.00	\$1,616,307.00	\$1,726,082.00	\$1,726,082.00								
30	Unclassified			-70.49%	(\$215,000.00)	\$305,000.00	\$90,000.00	\$90,000.00								
31	Utilities and Bulk Purchases			9.04%	\$323,188.00	\$3,574,799.00	\$3,897,987.00	\$3,897,987.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00									
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			12.54%	\$535,774.00	\$4,272,587.00	\$4,808,361.00	\$4,808,361.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00									
43	Court and Public Defender	4.00	1.00	3.60%	\$9,844.00	\$273,085.00	\$282,929.00	\$282,929.00								
44	Capital			-77.96%	(\$884,384.99)	\$1,134,384.99	\$250,000.00	\$250,000.00								
45	Debt			18.89%	\$689,408.84	\$3,650,006.00	\$4,339,414.84	\$4,339,414.84								
46	Deferred Charges			-100.00%	(\$500,000.00)	\$500,000.00	\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			-16.67%	(\$240,000.00)	\$1,440,000.00	\$1,200,000.00	\$1,200,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
Total		167.00	339.00	-1.38%	(\$636,349.30)	\$46,215,719.20	\$45,579,369.90	\$43,996,168.90	\$0.00	\$0.00	\$0.00	\$1,583,201.00	\$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, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	48	\$13,391,100.00	0.80%
2 Residential	7,510	\$1,405,628,900.00	83.62%
3A/3B Farm	2	\$207,100.00	0.01%
4A Commercial	279	\$189,963,800.00	11.30%
4B Industrial	41	\$45,784,500.00	2.72%
4C Apartments	12	\$23,916,600.00	1.42%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$2,093,916.00	0.12%
Total	7,893	\$1,680,985,916.00	100.00%

Average Ratio (%), Assessed to True Value	32.27%
Equalized Valuation, Taxable Properties	\$5,209,128,961.88

Total # of property tax appeals filed in 2022	County Tax Board	51.00
	State Tax Court	5.00
Number of 2022 County Tax Board decisions appealed to Tax Court		12.00
Number of pending property tax appeals in State Tax Court		18.00

Amount paid out by municipality for tax appeals in 2022	\$301,417.36
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Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	14	\$80,470,800.00	32.93%
15B Other Schools	2	\$3,833,600.00	1.57%
15C Public Property	235	\$101,222,000.00	41.42%
15D Church and Charities	44	\$31,214,300.00	12.77%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	33	\$27,646,600.00	11.31%
Total	328	\$244,387,300.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 14.54%			

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	14,044.02	\$13,046.00				\$998.02
Supervisory Staff (Department Heads & Managers)	10.00		1,581,746.50	\$1,182,871.91		\$127,497.03	\$180,887.86	\$90,489.70
Police Officers (Including Superior Officers)	53.00	2.00	9,781,556.20	\$6,212,307.51	\$163,442.00	\$2,198,685.00	\$1,114,673.32	\$92,448.37
Fire Fighters (Including Superior Officers)	29.00		5,181,132.40	\$3,296,950.89	\$276,000.00	\$1,115,490.00	\$440,883.72	\$51,807.79
All Other Union Employees not listed above	30.00	21.00	2,970,787.09	\$2,021,937.72	\$53,000.00	\$328,985.71	\$408,130.92	\$158,732.74
All Other Non-Union Employees not listed above	45.00	311.00	3,701,600.88	\$2,627,978.69		\$409,503.26	\$463,078.56	\$201,040.37
Totals	167.00	339.00	23,230,867.08	\$15,355,092.72	\$492,442.00	\$4,180,161.00	\$2,607,654.38	\$595,516.98

Is the Local Government required to comply with N.J.S.A. 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	53.00	\$13,282.74	\$703,985.40	52.00	\$10,863.90	\$564,922.80
Parent & Child	15.00	\$23,221.74	\$348,326.04	13.00	\$20,133.09	\$261,730.17
Employee & Spouse (or Partner)	21.00	\$26,982.11	\$566,624.40	20.00	\$22,183.13	\$443,662.60
Family	50.00	\$38,063.03	\$1,903,151.28	50.00	\$32,592.47	\$1,629,623.50
Employee Cost Sharing Contribution (enter as negative -)			(\$914,432.74)			(\$737,295.78)
Subtotal	139.00		\$2,607,654.38	135.00		\$2,162,643.29
<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	48	\$5,653.90	\$271,386.96	47	\$5,659.39	\$265,991.33
Parent & Child	5	\$14,223.41	\$71,117.04	5	\$15,945.84	\$79,729.20
Employee & Spouse (or Partner)	51	\$15,801.55	\$805,879.20	54	\$13,858.33	\$748,349.82
Family	23	\$38,823.52	\$892,941.00	20	\$35,324.45	\$706,489.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	127.00		\$2,041,324.20	126.00		\$1,800,559.35
GRAND TOTAL	266.00		\$4,648,978.58	261.00		\$3,963,202.64

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
Lavona Patterson, Chief Financial Officer	32.50	\$15,000.00		X	
Patricia Donahue, Municipal Clerk	22.24	\$8,532.38		X	
Ryan Greco, Police Chief	32.50	\$15,000.00			X
Daniel Czeh, Fire Chief	32.50	\$15,000.00			X
Frank Genova, Construction Dept. Head	15.00	\$7,572.15		X	
Lorraine Powell, Court Dept. Head	32.50	\$10,424.38		X	
Kathleen Nemeth, Zoning Officer	9.00	\$2,725.92		X	
Stephen Robertazzi, Pool/Recreation Director	32.50	\$15,000.00		X	
Bryan Flynn, Tax Assesspr Dept. Head	0.00				X
Harold Davenport, TV35 Dept. Head	0.00			x	
Caren Demyen, Downtown Management Dept. Head	21.00	\$8,090.67		X	
Erik Hastrup, DPW Dept. Head	19.00	\$8,827.40		X	
Union Employees:					
Fire	744.00	\$337,655.86	X		
Police	1487.25	\$682,758.64	X		
DPW	342.50	\$86,696.04	X		
Officer/Other/Library	184.50	\$53,691.01	X		
Non-Union Employees:					
Fire	32.50	\$9,555.65		X	
Police	147.18	\$27,293.56		X	
DPW	0.00			X	
Officer/Other/Library	476.51	\$119,153.67		X	
Totals	3663.18	\$1,422,977.33			
Total Funds Reserved as of end of 2022		\$15,000.00			
Total Funds Appropriated in 2023		\$5,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt				Current Year				2024		2025		All Additional Future	
Debt				Budget				Budget		Budget		Years' Budgets	
Local School Debt	\$4,932,000.00	\$4,932,000.00	\$0.00	Utility Fund - Principal	\$46,863.00	\$47,000.00							
Regional School Debt			\$0.00	Utility Fund - Interest	\$30,528.00	\$31,000.00							
				Bond Anticipation Notes - Principal	\$705,656.00								
<u>Utility Fund Debt</u>				Bond Anticipation Notes - Interest	\$707,025.43								
Swimming Pool	\$1,146,548.00	\$1,146,548.00	\$0.00	Bonds - Principal	\$1,835,000.00	\$1,915,000.00							
				Bonds - Interest	\$477,479.00	\$441,854.00							
				Loans & Other Debt - Principal	\$550,547.43	\$492,989.68							
				Loans & Other Debt - Interest	\$63,706.98	\$53,853.83							
				Total	\$4,416,805.84	\$2,981,697.51	\$0.00	\$0.00					
<u>Municipal Purposes</u>													
Debt Authorized (BNI)	\$6,811,521.73		\$6,811,521.73	Total Principal	\$3,138,066.43	\$2,454,989.68	\$0.00	\$0.00					
Notes Outstanding	\$22,753,452.00	\$51,064.25	\$22,702,387.75	Total Interest	\$1,278,739.41	\$526,707.83	\$0.00	\$0.00					
Bonds Outstanding	\$19,775,000.00		\$19,775,000.00	% of Total Current Year Budget	9.69%								
Loans and Other Debt	\$3,931,740.94		\$3,931,740.94										
				Description		Debt Not Listed Above							
Total (Current Year)				\$59,350,262.67		\$6,129,612.25		\$53,220,650.42					
				Total Guarantees - Governmental									
				Total Guarantees - Other									
				Total Capital/Equipment Leases									
				Total Other									
				Bond Rating		Moody's	Standard & Poors	Fitch					
				Rating		Aa2							
				Year of Last Rating		2021							
				Mark "X" if Municipality has no bond rating									

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 - Notes

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