



State of New Jersey Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 1805 Branchburg Township - County of Somerset Introduced

Municode: 1805

Filename: 1805_fbi_2016.xlsm

Website: www.branchburg.nj.us

Phone Number:

908-526-1300

Mailing Address:

1077 Route 202 North

Email the UFB if not using Outlook

Municipality: Branchburg State: NJ Zip: 08876

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert		Petrelli	12/31/2016	

Chief Administrative Officer

Gregory		Bonin		greg.bonin@branchburg.nj.us
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Chief Financial Officer

Diane	K	Schubach		diane.schubach@branchburg.nj.us
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Municipal Clerk

Sharon	L	Brienza		sharon.brienza@branchburg.nj.us
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Registered Municipal Accountant

Suplee clooney & Company				
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
John		Sanford	12/31/2018	
Thomas		Young	12/31/2016	
James		Schworn	12/31/2017	
Anna		Columbus	12/31/2018	
Robert		Petrelli	12/31/2016	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.331	\$9,538,393.40	15.15%	\$1,393.25	Municipal Purpose Tax	ACTUAL	\$9,970,287.50
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.050	\$1,440,478.47	2.29%	\$210.46	Municipal Open Space		
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	1.402	\$40,418,134.00	64.19%	\$5,901.30	Local School District	ESTIMATED	\$41,413,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.324	\$9,316,379.37	14.80%	\$1,363.78	County Purposes	ESTIMATED	\$9,500,000.00
County Library	0.048	\$1,368,248.43	2.17%	\$202.04	County Library	ESTIMATED	\$1,395,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.031	\$880,312.90	1.40%	\$130.49	County Open Space	ESTIMATED	\$897,600.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.186	\$62,961,946.57	100.00%	\$9,201.31	Total ESTIMATED amount to be raised by taxes		\$63,175,887.50
Total Taxable Valuation as of October 1, 2015 \$2,880,956,935.00					Revenue Anticipated, Excluding Tax Levy		8,864,502.35
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		17,299,789.85
Current Year Average Residential Assessment \$420,920.00					Total Non-Municipal Tax Levy		\$53,205,600.00
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$61,640,887.50
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$1,535,178.40
Comparison - Municipal Purposes Tax Levy					Total Amount to be Raised by Taxes		\$63,176,065.90
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					% of Tax Collections used to Calculate RUT		97.57%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2015		62,541,566.55
					Total Tax Levy, CY 2015		62,961,946.57
					% of Taxes Collected, CY 2015		99.33%
					Delinquent Taxes - December 31, 2015		\$420,380.02
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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-12.07%	(\$700,000.00)	\$5,800,000.00	\$5,100,000.00	\$3,800,000.00		\$1,300,000.00					
08	Local Revenue	-4.16%	(\$167,105.99)	\$4,013,105.99	\$3,846,000.00	\$920,000.00		\$2,926,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$3,028,491.00	\$3,028,491.00	\$3,028,491.00							
08	Uniform Construction Code Fees	-29.78%	(\$169,615.45)	\$569,615.45	\$400,000.00	\$400,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-0.28%	(\$423.58)	\$151,434.93	\$151,011.35	\$151,011.35							
08	Other Special Items	#DIV/0!	\$65,000.00		\$65,000.00	\$65,000.00							
15	Receipts from Delinquent Taxes	#DIV/0!	\$500,000.00		\$500,000.00	\$500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	12.47%	\$1,105,785.15	\$8,864,502.35	\$9,970,287.50	\$9,970,287.50							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	2.82%	\$40,616.21	\$1,440,478.47	\$1,481,094.68		\$1,481,094.68						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.82%	\$674,256.34	\$23,867,628.19	\$24,541,884.53	\$18,834,789.85	\$1,481,094.68	\$4,226,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA	Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Sewer	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget	Utility					
20 General Government	29.00	2.00	9.94%	\$267,974.33	\$2,696,287.47	\$2,964,261.80	\$2,730,154.00		\$234,107.80						
21 Land-Use Administration	1.00		7.01%	\$7,450.00	\$106,350.00	\$113,800.00	\$113,800.00								
22 Uniform Construction Code	2.00	5.00	-0.89%	(\$3,151.00)	\$354,651.00	\$351,500.00	\$351,500.00								
23 Insurance			4.57%	\$108,553.60	\$2,374,446.40	\$2,483,000.00	\$2,483,000.00								
25 Public Safety	29.00	6.00	3.11%	\$121,385.28	\$3,899,550.00	\$4,020,935.28	\$3,923,950.00	\$96,985.28							
26 Public Works	30.00	2.00	1.70%	\$96,816.21	\$5,692,000.00	\$5,788,816.21	\$2,142,560.00	\$66,256.21		\$3,580,000.00					
27 Health and Human Services	2.00		2.60%	\$4,800.00	\$184,450.00	\$189,250.00	\$189,250.00								
28 Parks and Recreation	3.00		9.02%	\$17,300.00	\$191,800.00	\$209,100.00	\$204,100.00	\$5,000.00							
29 Education (including Library)			#DIV/0!	\$0.00		\$0.00									
30 Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00								
31 Utilities and Bulk Purchases			-6.61%	(\$37,000.00)	\$560,000.00	\$523,000.00	\$523,000.00								
32 Landfill / Solid Waste Disposat			#DIV/0!	\$0.00		\$0.00									
35 Contingency			-100.00%	(\$171,434.93)	\$171,434.93	\$0.00									
36 Statutory Expenditures			3.73%	\$66,441.00	\$1,779,105.00	\$1,845,546.00	\$1,751,546.00			\$94,000.00					
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	2.00	2.00	0.41%	\$769.86	\$187,600.00	\$188,369.86	\$185,600.00	\$2,769.86							
44 Capital			-31.66%	(\$791,403.00)	\$2,500,000.00	\$1,708,597.00	\$1,408,597.00			\$300,000.00					
45 Debt			7.97%	\$191,585.38	\$2,404,123.00	\$2,595,708.38	\$1,096,721.50		\$1,246,986.88	\$252,000.00					
46 Deferred Charges			-100.00%	(\$13,000.00)	\$13,000.00	\$0.00									
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			0.00%	\$0.00	\$1,535,000.00	\$1,535,000.00	\$1,535,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	98.00	17.00	-0.54%	(\$132,913.27)	\$24,674,797.80	\$24,541,884.53	\$18,663,778.50	\$171,011.35	\$1,481,094.68	\$4,226,000.00	\$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, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	150	\$18,910,800.00	0.64%
2 Residential	4,877	\$2,045,433,700.00	68.95%
3A/3B Farm	135	\$28,908,000.00	0.97%
4A Commercial	148	\$243,798,000.00	8.22%
4B Industrial	223	\$594,833,700.00	20.05%
4C Apartments	1	\$28,000,000.00	0.94%
5A/5B Railroad	6	\$2,324,000.00	0.08%
6A/6B Business Personal Property	2	\$4,323,235.00	0.15%
Total	5,542	\$2,966,531,435.00	100.00%

Average Ratio (%), Assessed to True Value	94.87%
Equalized Valuation, Taxable Properties	\$3,126,943,643.93

Total # of property tax appeals filed in 2015	County Tax Board	5.00
	State Tax Court	7.00
Number of 2015 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		15.00

Amount paid out by municipality for tax appeals in 2015	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	7	\$89,324,100.00	43.65%
15B Other Schools	5	\$11,651,000.00	5.69%
15C Public Property	107	\$79,467,000.00	38.83%
15D Church and Charities	15	\$6,499,900.00	3.18%
15E Cemeteries & Graveyards	2	\$198,700.00	0.10%
15F Other Exempt	40	\$17,514,000.00	8.56%
Total	176	\$204,654,700.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	6.90%
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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 2015 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
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	89,785.20	\$39,772.00		\$4,905.00	\$41,131.00	\$3,977.20
Supervisory Staff (Department Heads & Managers)	13.00		1,714,607.50	\$1,224,917.50	\$23,000.00	\$152,624.00	\$130,329.00	\$183,737.00
Police Officers (Including Superior Officers)	27.00		4,126,204.00	\$2,648,623.00	\$62,000.00	\$697,741.00	\$320,547.00	\$397,293.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	52.00	6.00	4,315,664.33	\$2,705,717.00	\$112,000.00	\$337,132.33	\$836,129.00	\$324,686.00
All Other Non-Union Employees not listed above	6.00	6.00	583,416.90	\$417,896.00	\$8,000.00	\$39,609.00	\$79,764.40	\$38,147.50
Totals	98.00	17.00	10,829,677.93	\$7,036,925.50	\$205,000.00	\$1,232,011.33	\$1,407,900.40	\$947,840.70

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	27.00	\$8,642.00	\$233,334.00	23.00	\$8,384.00	\$192,832.00
Parent & Child	8.00	\$0.00	\$0.00	10.00	\$14,277.00	\$142,770.00
Employee & Spouse (or Partner)	15.00	\$18,042.00	\$270,630.00	15.00	\$18,335.00	\$275,025.00
Family	28.00	\$23,844.00	\$667,632.00	28.00	\$2,811.00	\$78,708.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	78.00		\$1,171,596.00	76.00		\$689,335.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	1	\$10,728.00	\$10,728.00	1	\$10,330.00	\$10,330.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$30,403.00	\$30,403.00	1	\$28,224.00	\$28,224.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	2.00		\$41,131.00	2.00		\$38,554.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	15	\$1,293.00	\$19,395.00	14	\$1,092.00	\$15,288.00
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	15.00		\$19,395.00	14.00		\$15,288.00
GRAND TOTAL	95.00		\$1,232,122.00	92.00		\$743,177.00

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)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Local School Debt	\$25,355,000.00	\$25,355,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Regional School Debt				\$2,000.00	\$250.00	\$0.00
Utility Fund Debt				\$500,000.00		
Sewer	\$530,000.00	\$530,000.00	\$0.00	\$100,177.50		
0			\$0.00	\$1,290,000.00	\$1,335,000.00	\$1,330,000.00
0			\$0.00	\$453,430.00	\$394,129.00	\$343,409.00
0			\$0.00	\$80,000.00	\$70,000.00	\$60,000.00
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$18,042,499.00	\$7,471,750.00	\$10,570,749.00			
Notes Outstanding			\$0.00			
Bonds Outstanding			\$0.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$43,927,499.00	\$33,356,750.00	\$10,570,749.00	\$2,425,607.50	\$1,799,379.00	\$1,733,409.00
Population (2010 census)	14,459					
Per Capita Gross Debt	\$3,038.07					
Per Capita Net Debt	\$731.08					
3 Yr. Average Property Valuation		\$2,954,998,414.33				
Net Debt as % of 3 Year Avg Property Valuation		0.36%				
Utility Fund - Principal			\$0.00	\$0.00	\$0.00	\$0.00
Utility Fund - Interest			\$2,000.00	\$250.00	\$0.00	\$0.00
Bond Anticipation Notes - Principal			\$500,000.00			
Bond Anticipation Notes - Interest			\$100,177.50			
Bonds - Principal			\$1,290,000.00	\$1,335,000.00	\$1,330,000.00	\$6,345,000.00
Bonds - Interest			\$453,430.00	\$394,129.00	\$343,409.00	\$840,023.00
Loans & Other Debt - Principal			\$80,000.00	\$70,000.00	\$60,000.00	\$0.00
Loans & Other Debt - Interest						
Total			\$2,425,607.50	\$1,799,379.00	\$1,733,409.00	\$7,185,023.00
Total Principal			\$1,870,000.00	\$1,405,000.00	\$1,390,000.00	\$6,345,000.00
Total Interest			\$555,607.50	\$394,379.00	\$343,409.00	\$840,023.00
% of Total Current Year Budget			9.88%			
Description	Debt Not Listed Above					
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		2013				
Mark "X" if Municipality has no bond rating						

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)
