



State of New Jersey Local Government Services

Year: 2021 **Municipal User Friendly Budget**

MUNICIPALITY: 501

1

Municode: 1805

Filename: 1805_fbi_2021.xlsm

Website: www.branchburg.nj.us

Phone Number: 908-526-1300

Mailing Address: 1077 route 202 No.

[Email the UFB if not using Outlook](#)

Municipality: Branchburg **State:** NJ **Zip:** 08876

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Brendon		Beatrice	12/31/2021	brendon@branchburg.nj.us

Chief Administrative Officer

Gregory	J	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

Marguerite		Schmitt		maggie.schmitt@branchburg.nj.us
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Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Schworn	12/31/2023	james@branchburg.nj.us
Thomas		Young	12/31/2022	thomas@branchburg.nj.us
Anna		Columbus	12/31/2021	anna@branchburg.nj.us
David		Owens	12/31/2022	david@branchburg.nj.us



USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2020 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2021 Budget</u>																								
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>																						
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>																									
Municipal Purpose Tax	0.338	\$10,970,873.00	15.73%	\$1,480.44	Municipal Purpose Tax	ACTUAL	\$11,292,282.00																						
Municipal Library			0.00%	\$0.00	Municipal Library																								
Municipal Open Space	0.050	\$1,625,059.70	2.33%	\$219.00	Municipal Open Space	ACTUAL	\$1,687,669.25																						
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)			0.00%	\$0.00	Other Special Districts (total levies)																								
Local School District	1.350	\$43,938,430.00	63.01%	\$5,913.00	Local School District	ESTIMATED	\$44,817,198.00																						
Regional School District			0.00%	\$0.00	Regional School District																								
County Purposes	0.327	\$10,639,014.27	15.26%	\$1,432.26	County Purposes	ESTIMATED	\$10,700,000.00																						
County Library	0.048	\$1,551,366.72	2.22%	\$210.24	County Library	ESTIMATED	\$1,650,000.00																						
County Board of Health			0.00%	\$0.00	County Board of Health																								
County Open Space	0.031	\$1,006,278.55	1.44%	\$135.78	County Open Space	ESTIMATED	\$1,025,000.00																						
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)																								
Total (Calendar Year 2020 Budget)	2.144	\$69,731,022.24	100.00%	\$9,390.72	Total ESTIMATED amount to be raised by taxes		\$71,172,149.25																						
Total Taxable Valuation as of October 1, 2020 <u>\$3,370,580,900.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,202,188.02</u>																								
Current Year Average Residential Assessment <u>\$438,000.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes																								
<p align="center"><u>Prior Year to Current Year Comparison</u></p> <p align="center"><u>Comparison - Municipal Purposes Tax Rate</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>0.338</td> <td></td> <td>-100.00%</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Municipal Purposes Tax Levy</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$10,970,873.00</td> <td>\$11,292,282.00</td> <td>2.93%</td> <td>\$321,409.00</td> </tr> </tbody> </table> <p align="center"><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></p> <table border="1"> <thead> <tr> <th>Prior Year</th> <th>Current Year</th> <th>% Change (+/-)</th> <th>\$ Change (+/-)</th> </tr> </thead> <tbody> <tr> <td>\$1,480.44</td> <td>\$0.00</td> <td>-100.00%</td> <td>(\$1,480.44)</td> </tr> </tbody> </table>					Prior Year	Current Year	% Change (+/-)	0.338		-100.00%	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$10,970,873.00	\$11,292,282.00	2.93%	\$321,409.00	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$1,480.44	\$0.00	-100.00%	(\$1,480.44)	Total Non-Municipal Tax Levy <u>\$59,879,867.25</u>		
Prior Year	Current Year	% Change (+/-)																											
0.338		-100.00%																											
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$10,970,873.00	\$11,292,282.00	2.93%	\$321,409.00																										
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)																										
\$1,480.44	\$0.00	-100.00%	(\$1,480.44)																										
					Amount to be Raised by Taxes - Before RUT <u>\$50,677,679.23</u>																								
					Reserve for Uncollected Taxes (RUT) <u>\$1,621,321.32</u>																								
					Total Amount to be Raised by Taxes <u>\$52,299,000.55</u>																								
					% of Tax Collections used to Calculate RUT <u>96.90%</u>																								
					If % used exceeds the actual collection % then reference the statutory exception used																								
					<p align="center"><u>Tax Collections - ACTUAL as of Prior Year</u></p> Total Tax Revenue, Collections CY 2020 <u>69,048,752.00</u>																								
					Total Tax Levy, CY 2020 <u>69,731,022.24</u>																								
					% of Taxes Collected, CY 2020 <u>99.02%</u>																								
					Delinquent Taxes - December 31, 2020																								

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	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-5.00%	(\$300,000.00)	\$6,000,000.00	\$5,700,000.00	\$4,100,000.00			\$1,600,000.00				
08	Local Revenue	-6.46%	(\$251,731.00)	\$3,897,731.00	\$3,646,000.00	\$745,000.00			\$2,901,000.00				
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	-29.14%	(\$250,840.32)	\$860,840.32	\$610,000.00	\$610,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	5.33%	\$11,060.96	\$207,636.06	\$218,697.02	\$218,697.02							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	-30.50%	(\$219,386.00)	\$719,386.00	\$500,000.00	\$500,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.93%	\$321,409.00	\$10,970,873.00	\$11,292,282.00	\$11,292,282.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	3.86%	\$62,733.42	\$1,624,935.83	\$1,687,669.25		\$1,687,669.25						
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	-2.29%	(\$626,753.94)	\$27,309,893.21	\$26,683,139.27	\$20,494,470.02	\$1,687,669.25	\$0.00	\$4,501,000.00	\$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	Utility	Utility	Utility	Utility	Utility	
20	General Government	19.00		-18.02%	(\$695,022.00)	\$3,857,572.00	\$3,162,550.00									
21	Land-Use Administration	2.00		2.91%	\$3,500.00	\$120,250.00	\$123,750.00									
22	Uniform Construction Code	2.00	4.00	7.45%	\$34,457.00	\$462,635.00	\$497,092.00									
23	Insurance			-5.49%	(\$144,000.00)	\$2,621,000.00	\$2,477,000.00									
25	Public Safety	30.00	1.00	8.75%	\$358,930.49	\$4,101,210.00	\$4,460,140.49	\$54,740.49			\$310,000.00					
26	Public Works	27.00		5.08%	\$314,220.53	\$6,180,494.00	\$6,494,714.53	\$36,720.53	\$345,000.00		\$3,740,000.00					
27	Health and Human Services	2.00	1.00	64.43%	\$140,236.00	\$217,650.00	\$357,886.00	\$142,236.00								
28	Parks and Recreation	3.00		137.64%	\$300,952.88	\$218,650.00	\$519,602.88	\$5,000.00	\$280,852.88							
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			0.00%	\$0.00	\$25,000.00	\$25,000.00									
31	Utilities and Bulk Purchases			-2.21%	(\$12,000.00)	\$543,000.00	\$531,000.00		\$5,000.00		\$50,000.00					
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			5.80%	\$117,392.00	\$2,024,464.00	\$2,141,856.00				\$100,000.00					
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	2.00	1.00	0.00%	\$0.00	\$214,400.00	\$214,400.00									
44	Capital			-37.69%	(\$908,000.00)	\$2,409,000.00	\$1,501,000.00				\$301,000.00					
45	Debt			-3.15%	(\$79,890.63)	\$2,533,610.00	\$2,453,719.37		\$1,056,816.37							
46	Deferred Charges			#DIV/0!	\$98,428.00	\$0.00	\$98,428.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes			2.52%	\$40,000.00	\$1,585,000.00	\$1,625,000.00									
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00									
	Total	87.00	7.00	-1.59%	(\$430,795.73)	\$27,113,935.00	\$26,683,139.27	\$20,255,773.00	\$238,697.02	\$1,687,669.25	\$0.00	\$4,501,000.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	129	\$6,880,000.00	0.20%
2 Residential	4,966	\$2,291,351,400.00	67.84%
3A/3B Farm	130	\$32,174,200.00	0.95%
4A Commercial	140	\$265,958,600.00	7.87%
4B Industrial	193	\$737,416,700.00	21.83%
4C Apartments	1	\$36,800,000.00	1.09%
5A/5B Railroad	11	\$2,324,000.00	0.07%
6A/6B Business Personal Property	2	\$4,757,650.00	0.14%
Total	5,572	\$3,377,662,550.00	100.00%

Average Ratio (%), Assessed to True Value	98.25%
Equalized Valuation, Taxable Properties	\$3,437,824,478.37

Total # of property tax appeals filed in 2020	County Tax Board	3.00
	State Tax Court	10.00
Number of 2020 County Tax Board decisions appealed to Tax Court		2.00
Number of pending property tax appeals in State Tax Court		16.00

Amount paid out by municipality for tax appeals in 2020	\$0.00
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Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	9	\$109,245,300.00	46.86%
15B Other Schools	5	\$11,879,200.00	5.10%
15C Public Property	142	\$81,266,400.00	34.86%
15D Church and Charities	17	\$8,344,600.00	3.58%
15E Cemeteries & Graveyards	2	\$198,700.00	0.09%
15F Other Exempt	62	\$22,215,900.00	9.53%
Total	237	\$233,150,100.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 6.90%

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 2020 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**

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions					
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2020 Total Tax Rate	
Total Long Term Exemptions - Column Total		0.00	0.00	0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00	
Mark "X" if Grand Total																				

**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	78,823.19	\$42,763.00			\$30,501.00	\$5,559.19
Supervisory Staff (Department Heads & Managers)	14.00		2,029,065.55	\$1,474,041.67		\$193,099.46	\$170,299.00	\$191,625.42
Police Officers (Including Superior Officers)	27.00		4,042,097.24	\$2,504,662.16	\$100,000.00	\$805,482.00	\$306,347.00	\$325,606.08
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	47.00	4.00	4,319,649.20	\$2,903,212.21	\$50,000.00	\$333,869.40	\$655,150.00	\$377,417.59
All Other Non-Union Employees not listed above	5.00	1.00	470,332.07	\$304,737.68		\$35,044.83	\$90,933.66	\$39,615.90
Totals	93.00	10.00	10,939,967.25	\$7,229,416.72	\$150,000.00	\$1,367,495.70	\$1,253,230.66	\$939,824.17

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	24.00	\$11,270.64	\$270,495.36	25.00	\$11,068.00	\$276,700.00
Parent & Child	8.00	\$20,174.40	\$161,395.20	5.00	\$19,807.00	\$99,035.00
Employee & Spouse (or Partner)	19.00	\$22,541.00	\$428,279.00	20.00	\$22,132.00	\$442,640.00
Family	22.00	\$31,445.00	\$691,790.00	33.00	\$30,864.00	\$1,018,512.00
Employee Cost Sharing Contribution (enter as negative -)						(\$350,964.00)
Subtotal	73.00		\$1,551,959.56	83.00		\$1,485,923.00
<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	1	\$31,445.00	\$31,445.00	1	\$30,864.00	\$30,864.00
Employee Cost Sharing Contribution (enter as negative -)			(\$924.00)			(\$924.00)
Subtotal	1.00		\$30,521.00	1.00		\$29,940.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	24	\$10,276.00	\$246,624.00	18	\$10,296.00	\$185,328.00
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	24.00		\$246,624.00	18.00		\$185,328.00
GRAND TOTAL	98.00		\$1,829,104.56	102.00		\$1,701,191.00

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

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

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

			Current Year	2022	2023	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$16,380.00	\$16,380.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
Arts and Culture			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
<u>Municipal Purposes</u>						
Debt Authorized			\$0.00			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$14,750,500.00	\$2,694,250.00	\$12,056,250.00			
Loans and Other Debt			\$0.00			
Total (Current Year)	\$14,766,880.00	\$2,710,630.00	\$12,056,250.00			
Population (2010 census)	<u>14,459</u>					
Per Capita Gross Debt	<u>\$1,021.29</u>					
Per Capita Net Debt	<u>\$833.82</u>					
3 Yr. Average Property Valuation		<u>\$3,365,393,845.00</u>				
Net Debt as % of 3 Year Avg Property Valuation		<u>0.36%</u>				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$1,103,750.00	\$1,142,000.00	\$1,130,000.00	\$13,000,000.00
Bonds - Interest			\$293,153.00	\$255,730.00	\$182,650.00	\$143,650.00
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$1,396,903.00	\$1,397,730.00	\$1,312,650.00	\$13,143,650.00
Total Principal			\$1,103,750.00	\$1,142,000.00	\$1,130,000.00	\$13,000,000.00
Total Interest			\$293,153.00	\$255,730.00	\$182,650.00	\$143,650.00
% of Total Current Year Budget			<u>5.24%</u>			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>			
Rating		AAA				
Year of Last Rating		2019				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - Notes

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