



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY: ▼

▼

Municode:

Filename: 1210_fba_2021.xlsm

Website:

Phone Number:

Mailing Address:

Municipality:

State:

Zip:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jonathan		Busch	12/31/2023	jbusch@metuchen.com

Chief Administrative Officer

Melissa		Perilstein		mperilstein@metuchen.com
---------	--	------------	--	--------------------------

Chief Financial Officer

Rebecca	A	Cuthbert		cuthbertmetuchen.com
---------	---	----------	--	----------------------

Municipal Clerk

Deborah		Zupan		dzupan@metuchen.com
---------	--	-------	--	---------------------

Registered Municipal Accountant

Robert		Swisher		rswisher@scnco.com
--------	--	---------	--	--------------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason		Delia	12/31/2021	jdellia@metuchen.com
Daniel		Hirsch	12/31/2023	dhirsch@metuchen.com
Tyler		Kandel	12/31/2023	tkandel@metuchen.com
Linda		Koskoski	12/31/2022	lkoskoski@metuchen.com
Dorothy		Rasmussen	12/31/2022	drasmussen@metuchen.com
Sheri-Rose		Rubin	12/31/2021	srubin@metuchen.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.374	\$14,855,112.39	22.28%	\$2,927.56	Municipal Purpose Tax	ESTIMATED	\$15,514,663.14
Municipal Library	0.074	\$808,412.92	1.21%	\$157.67	Municipal Library		\$830,980.27
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)	0.215	\$225,000.00	0.34%	\$458.10	Other Special Districts (total levies)	ACTUAL	\$225,000.00
Local School District	3.797	\$41,069,544.00	61.60%	\$8,090.22	Local School District	ACTUAL	\$41,628,062.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.829	\$8,964,090.96	13.45%	\$1,766.34	County Purposes	ACTUAL	\$9,220,459.70
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.069	\$746,335.47	1.12%	\$147.02	County Open Space	ACTUAL	\$757,983.08
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)	6.358	\$66,668,495.74	100.00%	\$13,546.91	Total ESTIMATED amount to be raised by taxes		\$68,177,148.19
Total Taxable Valuation as of October 1, 2020 <u>\$1,081,688,100.00</u> (To be used to calculate the current year tax rate) Current Year Average Residential Assessment <u>\$213,068.77</u>					Revenue Anticipated, Excluding Tax Levy <u>5,620,426.05</u> Budget Appropriations, before Reserve for Uncollected Taxes <u>20,602,526.50</u> Total Non-Municipal Tax Levy <u>\$51,831,504.78</u> Amount to be Raised by Taxes - Before RUT <u>\$66,813,605.23</u> Reserve for Uncollected Taxes (RUT) <u>\$1,363,542.96</u> Total Amount to be Raised by Taxes <u>\$68,177,148.19</u>		
Prior Year to Current Year Comparison					% of Tax Collections used to Calculate RUT <u>98.00%</u> If % used exceeds the actual collection % then reference the statutory exception used		
Comparison - Municipal Purposes Tax Rate					Tax Collections - ACTUAL as of Prior Year		
	Prior Year	Current Year	% Change (+/-)		Total Tax Revenue, Collections CY 2020		<u>66,371,959.11</u>
	1.374	1.424	3.64%		Total Tax Levy, CY 2020		<u>66,964,892.88</u>
Comparison - Municipal Purposes Tax Levy					% of Taxes Collected, CY 2020		<u>99.11%</u>
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	Delinquent Taxes - December 31, 2020		<u>\$569,983.28</u>
	\$14,855,112.39	\$15,514,663.14	4.44%	\$659,550.75			
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							
	Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)			
	\$2,927.56	\$3,034.10	3.64%	\$106.53			

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	Pool Utility	Utility	Utility	Utility	Utility
08	Surplus	-19.06%	(\$335,590.00)	\$1,760,590.00	\$1,425,000.00	\$1,375,000.00			\$50,000.00				
08	Local Revenue	44.20%	\$304,522.62	\$688,939.38	\$993,462.00	\$638,462.00			\$355,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,448,953.99	\$1,448,953.99	\$1,448,953.99							
08	Uniform Construction Code Fees	-4.63%	(\$17,953.00)	\$387,953.00	\$370,000.00	\$370,000.00							
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	5.90%	\$26,940.79	\$456,971.88	\$483,912.67	\$483,912.67							
08	Other Special Items	-50.19%	(\$790,155.21)	\$1,574,252.60	\$784,097.39	\$784,097.39							
15	Receipts from Delinquent Taxes	-13.54%	(\$81,460.54)	\$601,460.54	\$520,000.00	\$520,000.00							
Amount to be raised by taxation													
07	Local Tax for Municipal Purposes	0.58%	\$89,247.20	\$15,425,415.94	\$15,514,663.14	\$15,514,663.14							
07	Minimum Library Tax	2.79%	\$22,567.35	\$808,412.92	\$830,980.27	\$830,980.27							
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	-3.38%	(\$781,880.79)	\$23,152,950.25	\$22,371,069.46	\$21,966,069.46	\$0.00	\$0.00	\$405,000.00	\$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	Arts and Culture Trust Fund	Pool Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	9.00	8.00	9.25%	\$159,600.00	\$1,725,300.00	\$1,884,900.00	\$1,714,900.00			\$170,000.00					
21	Land-Use Administration	2.00		33.81%	\$35,700.00	\$105,600.00	\$141,300.00	\$121,300.00	\$20,000.00							
22	Uniform Construction Code	2.00	8.00	5.54%	\$19,422.00	\$350,578.00	\$370,000.00	\$370,000.00								
23	Insurance			2.24%	\$58,519.00	\$2,608,481.00	\$2,667,000.00	\$2,667,000.00								
25	Public Safety	35.00	29.00	5.45%	\$254,710.02	\$4,671,858.00	\$4,926,568.02	\$4,910,317.40	\$16,250.62							
26	Public Works	23.00		10.83%	\$279,292.40	\$2,578,173.65	\$2,857,466.05	\$2,416,700.00	\$440,766.05							
27	Health and Human Services			35.12%	\$4,320.00	\$12,300.00	\$16,620.00	\$9,300.00	\$7,320.00							
28	Parks and Recreation	2.00	15.00	73.01%	\$211,626.00	\$289,850.00	\$501,476.00	\$303,526.00	\$6,000.00		\$191,950.00					
29	Education (including Library)	5.00	12.00	2.92%	\$24,567.35	\$841,412.92	\$865,980.27	\$865,980.27								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31	Utilities and Bulk Purchases	2.00	1.00	0.71%	\$15,550.00	\$2,193,000.00	\$2,208,550.00	\$2,208,550.00								
32	Landfill / Solid Waste Disposal			1.56%	\$5,000.00	\$320,000.00	\$325,000.00	\$325,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			14.04%	\$220,750.00	\$1,572,400.00	\$1,793,150.00	\$1,778,150.00			\$15,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			112.90%	\$84,900.00	\$75,200.00	\$160,100.00	\$160,100.00								
43	Court and Public Defender	2.00	3.00	-3.00%	(\$7,700.00)	\$256,750.00	\$249,050.00	\$249,050.00								
44	Capital			195.45%	\$215,000.00	\$110,000.00	\$325,000.00	\$325,000.00								
45	Debt			-49.36%	(\$1,662,473.84)	\$3,367,940.00	\$1,705,466.16	\$1,677,416.16			\$28,050.00					
46	Deferred Charges			-24.17%	(\$3,155.00)	\$13,055.00	\$9,900.00	\$9,900.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			2.90%	\$38,381.57	\$1,325,161.39	\$1,363,542.96	\$1,363,542.96								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	82.00	76.00	-0.21%	(\$45,990.50)	\$22,417,059.96	\$22,371,069.46	\$21,475,732.79	\$490,336.67	\$0.00	\$405,000.00	\$0.00	\$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	87	\$6,977,800.00	0.64%
2 Residential	4,596	\$862,523,500.00	79.00%
3A/3B Farm	0	\$0.00	0.00%
4A Commercial	357	\$124,572,700.00	11.41%
4B Industrial	64	\$37,420,900.00	3.43%
4C Apartments	20	\$60,269,500.00	5.52%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property			0.00%
Total	5,124	\$1,091,764,400.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$23,563,800.00	20.66%
15B Other Schools	2	\$10,870,000.00	9.53%
15C Public Property	59	\$30,871,300.00	27.07%
15D Church and Charities	33	\$29,579,700.00	25.94%
15E Cemeteries & Graveyards	4	\$1,758,900.00	1.54%
15F Other Exempt	33	\$17,406,800.00	15.26%
Total	136	\$114,050,500.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 10.45%

Average Ratio (%), Assessed to True Value	43.39%
Equalized Valuation, Taxable Properties	\$2,516,165,936.85
Total # of property tax appeals filed in 2020	26.00
	County Tax Board
	State Tax Court
Number of 2020 County Tax Board decisions appealed to Tax Court	3.00
Number of pending property tax appeals in State Tax Court	13.00
Amount paid out by municipality for tax appeals in 2020	\$0.00

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	
VERMILION PRESERVATION LIAI Housing		\$16,000.00	\$7,000,000.00	\$423,010.00																
Total Long Term Exemptions - Column Total				16,000.00	7,000,000.00	423,010.00	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		X																		

**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		7.00	10,805.95	\$10,000.00	\$0.00	\$0.00	\$0.00	\$805.95
Supervisory Staff (Department Heads & Managers)	13.00	5.00	1,727,476.75	\$1,292,000.00	\$0.00	\$160,501.08	\$169,315.29	\$105,660.38
Police Officers (Including Superior Officers)	29.00		5,166,985.61	\$3,245,000.00	\$415,000.00	\$1,050,406.50	\$385,450.38	\$71,128.73
Fire Fighters (Including Superior Officers)			0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	22.00		2,413,397.77	\$1,514,400.00	\$188,000.00	\$228,825.84	\$347,052.38	\$135,119.55
All Other Non-Union Employees not listed above	20.00	186.00	2,442,453.20	\$1,874,600.00	\$50,000.00	\$149,223.30	\$211,189.65	\$157,440.25
Totals	84.00	198.00	11,761,119.28	\$7,936,000.00	\$653,000.00	\$1,588,956.72	\$1,113,007.70	\$470,154.86

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	26.00	\$12,409.44	\$322,645.44	27.00	\$11,510.64	\$310,787.28
Parent & Child	8.00	\$18,117.72	\$144,941.76	6.00	\$16,805.52	\$100,833.12
Employee & Spouse (or Partner)	9.00	\$27,300.60	\$245,705.40	11.00	\$25,323.24	\$278,555.64
Family	26.00	\$33,008.88	\$858,230.88	23.00	\$30,618.12	\$704,216.76
Employee Cost Sharing Contribution (enter as negative -)			(\$300,000.00)			(\$286,321.05)
Subtotal	69.00		\$1,271,523.48	67.00		\$1,108,071.75
Elected Officials - Health Benefits - Annual Cost						
Single Coverage	0	\$12,409.44	\$0.00	0	\$11,510.64	\$0.00
Parent & Child	0	\$18,117.72	\$0.00	0	\$16,805.52	\$0.00
Employee & Spouse (or Partner)	0	\$27,300.60	\$0.00	0	\$25,323.24	\$0.00
Family	0	\$33,008.88	\$0.00	0	\$30,618.12	\$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	7	\$12,409.44	\$86,866.08	10	\$11,510.64	\$115,106.40
Parent & Child	6	\$18,117.72	\$108,706.32	1	\$16,805.52	\$16,805.52
Employee & Spouse (or Partner)	15	\$27,300.60	\$409,509.00	19	\$25,323.24	\$481,141.56
Family	2	\$33,008.88	\$66,017.76	6	\$30,618.12	\$183,708.72
Employee Cost Sharing Contribution (enter as negative -)			(\$40,000.00)			(\$39,640.06)
Subtotal	30.00		\$631,099.16	36.00		\$757,122.14
GRAND TOTAL	99.00		\$1,902,622.64	103.00		\$1,865,193.89

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)?

NO

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

NO

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

	Gross	Deductions	Net	Current Year	2022	2023	All Additional Future	
	Debt		Debt	Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$12,005,000.00	\$12,005,000.00	\$0.00	Utility Fund - Principal	\$20,000.00	\$20,000.00	\$20,000.00	\$80,000.00
Regional School Debt			\$0.00	Utility Fund - Interest	\$3,700.00	\$3,226.00	\$2,776.00	\$5,900.00
Utility Fund Debt				Bond Anticipation Notes - Principal	\$753,850.00			
Arts and Culture			\$0.00	Bond Anticipation Notes - Interest	\$22,516.16			
Pool	\$243,000.00		\$243,000.00	Bonds - Principal	\$755,000.00	\$775,000.00	\$790,000.00	\$3,375,000.00
0			\$0.00	Bonds - Interest	\$150,400.00	\$133,400.00	\$115,962.00	\$252,600.00
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	Total	\$1,705,466.16	\$931,626.00	\$928,738.00	\$3,713,500.00
Municipal Purposes				Total Principal	\$1,528,850.00	\$795,000.00	\$810,000.00	\$3,455,000.00
Debt Authorized	\$4,100,000.00		\$4,100,000.00	Total Interest	\$176,616.16	\$136,626.00	\$118,738.00	\$258,500.00
Notes Outstanding	\$4,693,049.00		\$4,693,049.00	% of Total Current Year Budget	7.62%			
Bonds Outstanding	\$5,695,000.00		\$5,695,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$26,736,049.00	\$12,005,000.00	\$14,731,049.00	Description	Debt Not Listed Above			
				Total Guarantees - Governmental				
				Total Guarantees - Other				
				Total Capital/Equipment Leases				
				Total Other				
Population (2010 census)	13,574			Bond Rating	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt	\$1,969.65			Rating	Aa2			
Per Capita Net Debt	\$1,085.24			Year of Last Rating	2014			
3 Yr. Average Property Valuation		\$2,417,611,281.33		Mark "X" if Municipality has no bond rating				
Net Debt as % of 3 Year Avg Property Valuation		0.61%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Dog Park - Edison	Every other month mow grass, empty garbage cans	Joint project between Edison/Metuchen	8/16/2016	Ongoing	\$0.00
Receiving	Dog Park - Edison					
Providing	DPW Metuchen/Edison	Street sweeping, provide manhole lids, castings & risers, sewer jet clearing of sewer blockages, loan of tree truck, pothole repair with hot box, video of sewer line		Ongoing	Ongoing	\$0.00
Receiving	DPW Metuchen/Edison	Street sweeping, provide manhole lids, castings & risers, sewer jet clearing of sewer blockages, loan of tree truck, pothole repair with hot box, video of sewer line		Ongoing	Ongoing	\$0.00
Receiving	Township of Edison	Animal control services		Ongoing	Ongoing	27,672.00 - 2020
Receiving	County of Middlesex	Health services, Cooperative Energy Aggregation		Ongoing	Ongoing	\$56,269.74
Receiving	County of Middlesex	Library Consortium-shared library resources		Ongoing	Ongoing	\$29,295.33
Providing	Metuchen Borough/Metuchen Parking Authority	Provide payroll processing services, meter coin collection and depositing, snow plowing, meter maintenance and repair, parking enforcement		Ongoing	Ongoing	
Receiving	Central Jersey Joint Insurance Fund	Property/Crime/Workers Compensation Insurance		Ongoing	Ongoing	
Receiving	LMXAC	Middlesex County Library book circulation/internet connection to county libraries		Ongoing	Ongoing	

