



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1210_fba_2024.xlsm

Website:

Phone Number:

Mailing Address:

Municipality: **State:** **Zip:**

Government Type:	<input type="text" value="Borough"/>
Election Type:	<input type="text" value="Non-Partisan (November)"/>

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
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Chief Financial Officer

Rebecca		Cuthbert		bcuthbert@metuchen.com
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Municipal Clerk

Deborah		Zupan		dzupan@metuchen.com
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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
Joel		Branch	12/31/2024	jbranch@metuchen.com
Jason		Delia	12/31/2024	jdelia@metuchen.com
Lisa		Hyman	12/31/2025	lhyman@metuchen.com
Vinita		Jethwani	12/31/2026	vjethwani@metuchen.com
Tyler		Kandel	12/31/2026	tkandel@metuchen.com
Dorothy		Giamboi	12/31/2025	dgiamboi@metuchen.com

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2023 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2024 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	1.533	\$16,826,378.31	22.73%	\$2,903.07	Municipal Purpose Tax	ACTUAL	\$17,275,373.95
Municipal Library	0.091	\$997,568.76	1.35%	\$172.33	Municipal Library	ACTUAL	\$1,029,515.00
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)	0.242	\$250,000.00	0.34%	\$458.28	Other Special Districts (total levies)	ACTUAL	\$300,000.00
Local School District	4.087	\$44,854,042.00	60.59%	\$7,739.63	Local School District	ESTIMATED	\$46,200,000.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.929	\$10,198,492.01	13.78%	\$1,759.27	County Purposes	ESTIMATED	\$10,500,000.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.082	\$900,692.31	1.22%	\$155.29	County Open Space	ESTIMATED	\$928,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2023 Budget)	6.964	\$74,027,173.39	100.00%	\$13,187.87	Total ESTIMATED amount to be raised by taxes		\$76,232,888.95
Total Taxable Valuation as of October 1, 2023 <u>\$1,096,817,600.00</u> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <u>9,165,745.62</u>		
Current Year Average Residential Assessment <u>\$189,372.00</u>					Budget Appropriations, before Reserve for Uncollected Taxes <u>25,945,976.79</u>		
<u>Prior Year to Current Year Comparison</u>					Total Non-Municipal Tax Levy <u>\$57,928,000.00</u>		
<u>Comparison - Municipal Purposes Tax Rate</u>					Amount to be Raised by Taxes - Before RUT <u>\$74,708,231.17</u>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <u>\$1,524,657.78</u>		
1.533	1.575	2.74%			Total Amount to be Raised by Taxes <u>\$76,232,888.95</u>		
<u>Comparison - Municipal Purposes Tax Levy</u>					% of Tax Collections used to Calculate RUT <u>98.00%</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$16,826,378.31	\$17,275,373.95	2.67%	\$448,995.64		<u>Tax Collections - ACTUAL as of Prior Year</u>		
<u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u>					Total Tax Revenue, Collections CY 2023 <u>73,645,894.00</u>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2023 <u>74,237,807.96</u>		
\$2,903.07	\$2,982.61	2.74%	\$79.54		% of Taxes Collected, CY 2023 <u>99.20%</u>		
					Delinquent Taxes - December 31, 2023 <u>\$441,104.31</u>		

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	-18.59%	(\$460,000.00)	\$2,475,000.00	\$2,015,000.00	\$1,780,000.00			\$235,000.00				
08	Local Revenue	9.46%	\$145,043.07	\$1,533,409.93	\$1,678,453.00	\$1,256,287.00			\$422,166.00				
09	State Aid (without offsetting appropriation)	0.43%	\$6,630.02	\$1,534,853.81	\$1,541,483.83	\$1,541,483.83							
08	Uniform Construction Code Fees	-7.07%	(\$38,033.00)	\$538,033.00	\$500,000.00	\$500,000.00							
	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	234.65%	\$2,338,145.32	\$996,428.90	\$3,334,574.22	\$3,334,574.22							
08	Other Special Items	-1.15%	(\$3,758.45)	\$327,159.02	\$323,400.57	\$323,400.57							
15	Receipts from Delinquent Taxes	-16.12%	(\$82,660.74)	\$512,660.74	\$430,000.00	\$430,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-8.51%	(\$1,607,404.86)	\$18,882,778.81	\$17,275,373.95	\$17,275,373.95							
07	Minimum Library Tax	#DIV/0!	\$1,029,515.00		\$1,029,515.00	\$1,029,515.00							
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	4.95%	\$1,327,476.36	\$26,800,324.21	\$28,127,800.57	\$27,470,634.57	\$0.00	\$0.00	\$657,166.00	\$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	Pool Utility	Utility	Utility	Utility	Utility	
20	General Government	9.00	7.00	2.36%	\$45,100.00	\$1,910,300.00	\$1,955,400.00	\$1,955,400.00								
21	Land-Use Administration	2.00		17.24%	\$23,700.00	\$137,500.00	\$161,200.00	\$161,200.00								
22	Uniform Construction Code	2.00	10.00	0.00%	\$0.00	\$450,000.00	\$450,000.00	\$450,000.00								
23	Insurance			8.11%	\$163,400.00	\$2,015,000.00	\$2,178,400.00	\$2,178,400.00								
25	Public Safety	34.00	34.00	-1.66%	(\$92,512.25)	\$5,559,172.82	\$5,466,660.57	\$5,382,900.57	\$83,760.00							
26	Public Works	27.00	3.00	7.62%	\$217,944.99	\$2,861,219.23	\$3,079,164.22	\$3,049,550.00	\$29,614.22							
27	Health and Human Services	1.00	2.00	-1.53%	(\$344.11)	\$22,444.11	\$22,100.00	\$12,100.00	\$10,000.00							
28	Parks and Recreation	1.00	118.00	183.96%	\$2,683,446.00	\$1,458,690.00	\$4,142,136.00	\$418,900.00	\$3,250,000.00		\$473,236.00					
29	Education (including Library)	4.00	13.00	3.11%	\$31,946.24	\$1,027,568.76	\$1,059,515.00	\$1,059,515.00								
30	Unclassified			#DIV/0!	\$0.00	\$0.00	\$0.00									
31	Utilities and Bulk Purchases	2.00	1.00	0.97%	\$22,925.48	\$2,369,830.52	\$2,392,756.00	\$2,392,756.00								
32	Landfill / Solid Waste Disposal			0.00%	\$0.00	\$400,000.00	\$400,000.00	\$400,000.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00									
36	Statutory Expenditures			7.14%	\$157,981.00	\$2,212,574.00	\$2,370,555.00	\$2,350,555.00			\$20,000.00					
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00									
42	Shared Services			-13.01%	(\$70,574.00)	\$542,300.00	\$471,726.00	\$471,726.00								
43	Court and Public Defender	3.00	3.00	8.57%	\$26,750.00	\$312,050.00	\$338,800.00	\$338,800.00								
44	Capital			-59.48%	(\$577,000.00)	\$970,000.00	\$393,000.00	\$258,000.00			\$135,000.00					
45	Debt			12.13%	\$186,320.00	\$1,535,410.00	\$1,721,730.00	\$1,692,800.00			\$28,930.00					
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			3.68%	\$54,093.12	\$1,470,564.66	\$1,524,657.78	\$1,524,657.78								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	85.00	191.00	11.38%	\$2,873,176.47	\$25,254,624.10	\$28,127,800.57	\$24,097,260.35	\$3,373,374.22	\$0.00	\$0.00	\$657,166.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.	Amount	Comment/Explanation

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2023 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2023 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	88	\$7,444,700.00	0.68%	15A Public Schools	5	\$23,563,800.00	20.93%
2 Residential	4,601	\$873,465,000.00	79.64%	15B Other Schools	2	\$10,870,000.00	9.66%
3A/3B Farm	0	\$0.00	0.00%	15C Public Property	91	\$31,336,100.00	27.84%
4A Commercial	348	\$118,637,800.00	10.82%	15D Church and Charities	34	\$30,023,300.00	26.67%
4B Industrial	62	\$36,322,600.00	3.31%	15E Cemeteries & Graveyards	4	\$1,582,900.00	1.41%
4C Apartments	21	\$60,947,500.00	5.56%	15F Other Exempt	52	\$15,194,800.00	13.50%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	5,120	\$1,096,817,600.00	100.00%	Total	188	\$112,570,900.00	100.00%
Average Ratio (%), Assessed to True Value		35.54%		Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties		\$3,086,149,690.49		10.26%			
Total # of property tax appeals filed in 2023		County Tax Board		20.00			
		State Tax Court		5.00			
Number of 2023 County Tax Board decisions appealed to Tax Court				3.00			
Number of pending property tax appeals in State Tax Court				6.00			
Amount paid out by municipality for tax appeals in 2023				\$3,787.64			

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2023 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**

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>					<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions</u>				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2023 Total Tax Rate
HVRS Metuchen Preservation LLC	Aff. Housing	\$25,000.00	\$7,000,000.00	\$470,540.00															
Total Long Term Exemptions - Column Total		25,000.00	7,000,000.00	470,540.00	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	x														Total Long Term Exemptions - GRAND TOTAL	\$25,000.00	\$7,000,000.00	\$470,540.00	

**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	7.00	46,114.98	\$41,500.00	\$0.00	\$1,351.00	\$0.00	\$3,263.98
Supervisory Staff (Department Heads & Managers)	12.00	4.00	1,889,734.75	\$1,379,350.57	\$0.00	\$251,963.01	\$145,432.01	\$112,989.16
Police Officers (Including Superior Officers)	33.00	0.00	5,800,961.63	\$3,857,900.00	\$119,500.00	\$1,405,343.00	\$337,480.16	\$80,738.47
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
All Other Union Employees not listed above	24.00	0.00	2,736,646.74	\$1,742,000.00	\$160,900.00	\$305,912.12	\$371,267.29	\$156,567.33
All Other Non-Union Employees not listed above	16.00	180.00	3,012,305.88	\$2,362,750.00	\$0.00	\$233,968.63	\$224,499.59	\$191,087.66
Totals	85.00	191.00	13,485,763.98	\$9,383,500.57	\$280,400.00	\$2,198,537.76	\$1,078,679.05	\$544,646.60

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	30.00	\$13,752.01	\$412,560.30	25.00	\$13,798.27	\$344,956.75
Parent & Child	8.00	\$20,078.01	\$160,624.08	8.00	\$20,145.45	\$161,163.60
Employee & Spouse (or Partner)	9.00	\$30,254.46	\$272,290.14	7.00	\$30,356.18	\$212,493.26
Family	19.00	\$36,580.34	\$695,026.46	22.00	\$36,703.35	\$807,473.70
Employee Cost Sharing Contribution (enter as negative -)			(\$409,539.11)			(\$418,693.16)
Subtotal	66.00		\$1,130,961.87	62.00		\$1,107,394.15
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Parent & Child	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Family	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	9	\$13,752.01	\$123,768.09	8	\$13,798.27	\$110,386.16
Parent & Child	0	\$20,078.01	\$0.00	2	\$20,145.45	\$40,290.90
Employee & Spouse (or Partner)	14	\$30,254.46	\$423,562.44	16	\$30,356.18	\$485,698.88
Family	8	\$36,580.34	\$292,642.72	7	\$36,703.35	\$256,923.45
Employee Cost Sharing Contribution (enter as negative -)			(\$18,660.18)			(\$19,979.11)
Subtotal	31.00		\$821,313.07	33.00		\$873,320.28
GRAND TOTAL	97.00		\$1,952,274.94	95.00		\$1,980,714.43

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
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
NON-UNION POSITION:													
DEPUTY COURT ADMINISTRATOR	235	\$24,183.38	39 3/7	\$8,115.03								X	
LIBRARY DIRECTOR	93.21	\$12,000.00	3.21	\$1,155.38								X	
TACO ADMINISTRATIVE OFFICER	235	\$25,000.00	7	\$2,134.29								X	
BOROUGH ADMINISTRATOR	27.64	\$9,029.36										X	
ADMINISTRATIVE ASSISTANT	123 1/7	\$13,179.61	15	\$3,210.81								X	
SENIOR LIBRARIAN	63.64	\$7,696.24	3	\$725.57								X	
PUBLIC WORKS SUPERINTENDENT	155	\$25,000.00	5 3/4	\$2,446.37								X	
CHIEF FINANCIAL OFFICER / TAX COLLECTOR / QPA	216 4/7	\$25,000.00	12.68	\$8,245.76								X	
ADMINISTRATIVE ASSISTANT	99 4/7	\$8,945.65										X	
ADMINISTRATIVE MANAGER	49.07	\$6,268.14										X	
ADMINISTRATIVE ASSISTANT	26.64	\$2,171.13										X	
FINANCE SENIOR SPECIALIST	71.54	\$9,963.14	7	\$1,949.85								X	
PUBLIC WORKS SUPERVISOR	23.25	\$4,144.75										X	
FINANCE SPECIALIST	53.07	\$7,285.49	12 5/7	\$3,490.76								X	
COURT ADMINISTRATOR	62 1/7	\$9,787.90	0.07	\$22.50								X	
ADMINISTRATIVE ASSISTANT	45 7/9	\$3,962.23										X	
DIRECTOR OF ECONOMIC DEVELOPMENT	4.93	\$824.59	3	\$1,003.85								X	
MULTI-MEDIA & COMMUNICATION DIRECTOR	70 6/7	\$11,519.88	1/7	\$50.26								X	
BOROUGH CLERK	32.07	\$5,641.17										X	
LIBRARIAN	5 4/7	\$316.63	3.64	\$828.11								X	
JANITOR FT	14 3/7	\$914.55										X	
SENIOR LIBRARIAN	13.36	\$873.19	1 3/7	\$373.56								X	
PROGRAM COORDINATOR OF REC/SENIOR SERVICES	24 1/7	\$2,364.29	2.93	\$573.58								X	
DIRECTOR OF RECREATION/SENIOR SERVICES	25 4/7	\$4,055.72	9 2/7	\$2,945.49								X	
VIOLATIONS CLERK	4.21	\$357.73	-	\$0.00								X	
FINANCE SENIOR SPECIALIST	28	\$4,714.23	8	\$2,693.85								X	
ENFORCEMENT OFFICIAL	5 2/7	\$471.14	2 5/7	\$483.87								X	
ZONING OFFICER	3 4/7	\$480.77	1/7	\$38.46								X	
ADMINISTRATIVE ASSISTANT	6/7	\$74.18										X	
ADMINISTRATIVE MANAGER	-		1	\$230.77								X	
TOTALS (THIS PAGE ONLY)	1,813.14	\$226,225.06	138.14	\$40,718.12	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
PBA and POLICE COMMAND STAFF:													
CHIEF OF POLICE	24 1/8	\$5,034.75										x	
POLICE OFFICER	134.59	\$18,468.20			27.45	\$22,595.10					x		
POLICE LIEUTENANT	152.06	\$24,964.57	10.00	\$820.87	12.52	\$12,333.50						x	
POLICE CAPTAIN	84.16	\$15,252.42			11.10	\$12,075.07						x	
POLICE LIEUTENANT	78.84	\$12,826.35			33.72	\$32,914.35						x	
POLICE OFFICER	3.66	\$494.85			1.84	\$1,492.84					x		
POLICE SERGEANT	92.84	\$13,694.60			39.98	\$35,379.73					x		
POLICE SERGEANT	110 7/8	\$16,278.87	3.00	\$220.23	31.51	\$27,759.61					x		
POLICE OFFICER	1/8	\$16.84			8.59	\$6,940.75					x		
POLICE SERGEANT	123 1/4	\$18,012.02			39.41	\$34,556.76					x		
POLICE SERGEANT	105.59	\$15,359.92			39.98	\$34,892.06					x		
POLICE DETECTIVE	60.53	\$8,249.77			38.93	\$31,832.46					x		
POLICE CORPORAL	152.34	\$15,000.00			39.93	\$32,650.19					x		
POLICE SERGEANT	40.47	\$5,804.16			19.52	\$16,801.31					x		
POLICE SERGEANT	10.81	\$1,550.76			36.38	\$31,302.83					x		
POLICE DETECTIVE	32.09	\$4,126.45			39.97	\$30,834.86					x		
POLICE CORPORAL	-	\$0.00			4.53	\$3,445.25					x		
POLICE OFFICER	0.03	\$2.96			11/12	\$520.79					x		
POLICE OFFICER	42 3/8	\$3,539.09			39.33	\$19,706.14					x		
POLICE OFFICER	44.59	\$3,638.64			33.85	\$16,573.21					x		
POLICE CORPORAL	57.47	\$4,515.22			39.93	\$18,823.78					x		
POLICE OFFICER	3.41	\$267.62			39.77	\$18,748.75					x		
POLICE OFFICER	0.66	\$43.80			3.36	\$1,346.88					x		
POLICE OFFICER	24.06	\$1,725.14			39.99	\$17,203.03					x		
POLICE OFFICER	19 1/4	\$1,380.11			11.18	\$4,807.10					x		
POLICE OFFICER	12 1/4	\$696.32			17.60	\$6,002.26					x		
POLICE OFFICER	15 5/8	\$888.16			23.04	\$7,857.03					x		
TOTALS (THIS PAGE ONLY)	1,426.09	\$191,831.59	13.00	\$1,041.10	674.31	\$479,395.62	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TEAMSTERS:													
MAINT REPAIRMAN	2 5/8	\$368.76									x		
ASSISTANT MAINTENANCE REPAIRMAN	5/8	\$84.23									x		
FORESTRY	6 3/4	\$909.63									x		
HEAD FORESTRY	112 1/4	\$6,000.00									x		
PARKS WORKER	123 3/8	\$6,000.00									x		
ASSISTANT PARKS WORKER	36 7/8	\$4,969.28									x		
MASTER MECHANIC	63 1/2	\$6,000.00									x		
PUBLIC WORKS PARKING MAINTENANCE	23 1/2	\$3,275.90									x		
HEAVY EQUIP OP	4 1/2	\$627.30									x		
ASST MECHANIC	45	\$6,000.00									x		
DRIVER	4 3/8	\$573.13									x		
DRIVER	1	\$126.92									x		
DRIVER	5 3/8	\$704.13									x		
DRIVER	8 1/8	\$1,064.38									x		
DRIVER	3/8	\$49.13									x		
DRIVER	14 5/8	\$1,915.88									x		
DRIVER	2 1/4	\$294.75									x		
DRIVER	3 5/8	\$474.88									x		
DRIVER	3/4	\$98.25									x		
PUMP OPERATOR	9 3/8	\$1,326.75									x		
ASSISTANT PUMPER	23 3/8	\$3,150.02									x		
TOTALS (THIS PAGE ONLY)	492.25	\$44,013.28	-	\$0.00	-	\$0.00	-	\$0.00	-	\$0.00			

**USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Non-Union Employees by Individual Position Rather Than Each Named Individual)	Sick Time		Vacation Time		Compensatory Time		Personal Time		Other		Legal basis for benefit ("X" applicable items)		
	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
TOTALS (ALL PAGES)	3,731.48	\$462,069.93	151.14	\$41,759.22	674.31	\$479,395.62	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2023:	\$0.00		Total Employees subject to accumulated absence restrictions of P.L. 2007, c. 92:				30.00						
Total Funds Appropriated in 2024:	\$0.00		Total Employees subject to accumulated absence restrictions of P.L. 2010, c. 3:				48.00						

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

		Gross Debt	Deductions	Net Debt			Current Year Budget	2025 Budget	2026 Budget	All Additional Future Years' Budgets
Local School Debt		\$92,436,225.00	\$92,436,225.00	\$0.00	Utility Fund - Principal		\$25,000.00	\$25,000.00	\$25,000.00	\$90,000.00
Regional School Debt				\$0.00	Utility Fund - Interest		\$3,930.00	\$3,028.00	\$2,426.00	\$7,944.00
<u>Utility Fund Debt</u>					Bond Anticipation Notes - Principal		\$0.00			
Pool		\$165,000.00	\$165,000.00	\$0.00	Bond Anticipation Notes - Interest		\$272,000.00			
				\$0.00	Bonds - Principal		\$1,250,000.00	\$1,275,000.00	\$1,305,000.00	\$5,245,000.00
				\$0.00	Bonds - Interest		\$170,800.00	\$150,266.00	\$125,144.00	\$421,713.00
				\$0.00	Loans & Other Debt - Principal		\$0.00	\$0.00	\$0.00	\$0.00
				\$0.00	Loans & Other Debt - Interest		\$0.00	\$0.00	\$0.00	\$0.00
				\$0.00						
<u>Municipal Purposes</u>					Total		\$1,721,730.00	\$1,453,294.00	\$1,457,570.00	\$5,764,657.00
Debt Authorized (BNI)		\$26,409,095.00		\$26,409,095.00	Total Principal		\$1,275,000.00	\$1,300,000.00	\$1,330,000.00	\$5,335,000.00
Notes Outstanding		\$4,679,400.00		\$4,679,400.00	Total Interest		\$446,730.00	\$153,294.00	\$127,570.00	\$429,657.00
Bonds Outstanding		\$9,075,000.00		\$9,075,000.00	% of Total Current Year Budget		6.12%			
Loans and Other Debt				\$0.00						
Total (Current Year)		\$132,764,720.00	\$92,601,225.00	\$40,163,495.00	Description	Debt Not Listed Above				
					Total Guarantees - Governmental		\$0.00	\$0.00	\$0.00	\$0.00
					Total Guarantees - Other		\$0.00	\$0.00	\$0.00	\$0.00
					Total Capital/Equipment Leases		\$0.00	\$0.00	\$0.00	\$0.00
					Total Other		\$0.00	\$0.00	\$0.00	\$0.00
Population (2020 census)		15,049			Bond Rating		<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>	
Per Capita Gross Debt		\$8,822.16			Rating		Aa1			
Per Capita Net Debt		\$2,668.85			Year of Last Rating		2021			
3 Year Average Property Valuation			\$2,937,571,949.33							
Net Debt as % of 3 Year Average Property Valuation			1.37%		Mark "X" if Municipality has no bond rating					

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Agency Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead		Borough of Metuchen/Township of Edison	DPW	Public Works	Street sweeping, provide manhole lids, castings & risers, sewer jet clearing of sewer blockages, loan of tree truck.	Ongoing	Ongoing	\$0.00
					pothole repair with hot box, video of sewer line			
Recipient		Borough of Metuchen/Township of Edison	DPW	Public Works	Street sweeping, provide manhole lids, castings & risers, sewer jet clearing of sewer blockages, loan of tree truck.	Ongoing	Ongoing	\$0.00
					pothole repair with hot box, video of sewer line			
Recipient		County of Middlesex		Other (Please Explain in Notes)	Library Consorti-shared library resources	Ongoing	Ongoing	\$30,000.00
Recipient		County of Middlesex		Health and Human Services	Health services	Ongoing	Ongoing	\$59,713.90
Lead		Borough of Metuchen/Metuchen Parking Authority	DPW/Finance/Police	Other (Please Explain in Notes)	Provide payroll processing services, meter coin collect/deposit, parking enforcement	Ongoing	Ongoing	
Recipient		Borough of Metuchen/Central Jersey JIF		Insurance	Property/Crime/Workers Comp Ins	Ongoing	Ongoing	\$585,156.00
Lead		Borough of Metuchen/Metuchen Public Library		Administration	Library- payroll processing services, health care admin, capital projects	2021	Ongoing	
Lead		Borough of Metuchen/Township of Edison		Other (Please Explain in Notes)	New Jersey Avenue Pumping Station	7/29/2019	Ongoing	\$4,300,000.00
					Cost/design of single pump station to replace an Edison Pump Station and Metuchen Jersey Ave Pump Station/ design and installation of measuring devices and/or meters to measure combined flow to MUA for treatment and disposal, construction of Jersey Ave replacement pump station 50% share			Plus IBANK interest
Recipient		Rutgers University/Borough of Metuchen		Communications	911Dispatch services	8/1/2022	Ongoing	\$325,126.00
Recipient		Township of Woodbridge/Borough of Metuchen		Other (Please Explain in Notes)	Tax Assessor	2022	Ongoing	\$39,600.00
Recipient		Township of Woodbridge/Borough of Metuchen		Other (Please Explain in Notes)	PW Services	4/1/2021	Ongoing	\$15,000.00
Recipient		Township of Edison		Animal Control		Ongoing	Ongoing	\$36,722.20
	Amount Received Page Total							\$4,300,000.00
	Amount Paid Page Total							\$1,091,318.10
	Page Total							\$5,391,318.10

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Lead or Recipient Agency	Agency Type	Providing Services To/Receiving Services From	Department	Type of Shared Service	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Lead	School District	Metuchen Board of Education		Parks and Recreation	Joint use of Edgar Field	Ongoing	Ongoing	\$0.00
	Amount Received Total							\$4,300,000.00
	Amount Paid Total							\$1,091,318.10
	Total							\$5,391,318.10

USER FRIENDLY BUDGET SECTION - Notes

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