



Year: 2023

# Municipal User Friendly Budget

UFB Version 2023.0

MUNICIPALITY: 312

Municode: 1203

Website: [www.dunellen-nj.gov](http://www.dunellen-nj.gov)

Filename: 1203\_fba\_2023.xlsm

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Phone Number:

Mailing Address:

7329683033

355 North Avenue

Municipality:

Dunellen

State: NJ

Zip: 08812

## Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason	F.	Cilento	12/31/2023	jcilento@dunellen-nj.gov

## Chief Administrative Officer

William		Robins		wrobins@dunellenborough.com
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## Chief Financial Officer

Scott	H.	Olsen		solsen@dunellenborough.com
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## Municipal Clerk

William		Robins		wrobins@dunellenborough.com
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## Registered Municipal Accountant

William		Swisher		wswisher@scnco.com
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## Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Teresa		Albertson	12/31/2024	talbertson@dunellen-nj.gov
Jessica		Dunne	12/31/2023	jdunne@dunellen-nj.gov
Joseph		Paltjon	12/31/2024	jpaltjon@dunellen-nj.gov
Trina		Rios	12/31/2022	trios@dunellen-nj.gov
Daniel		Sigmon	12/31/2022	dsigmon@dunellen-nj.gov
Harold		VanDermark	12/31/2023	hvandermark@dunellen-nj.gov

**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	Avg Residential	Calendar Year	Actual/Estimated	Tax Levy
Tax Rate	Tax Levy	% of	Tax Levy		
		Total Levy			
		Impact			
Municipal Purpose Tax	\$5,507,176.00	24.99%	\$2,675.95	ACTUAL	\$5,969,293.74
Municipal Library	\$246,369.00	1.12%	\$120.22	ACTUAL	\$282,338.00
Municipal Open Space		0.00%	\$0.00		
Municipal Arts and Culture		0.00%	\$0.00		
Fire Districts (avg. rate/total levies)		0.00%	\$0.00		
Other Special Districts (total levies)		0.00%	\$0.00		
Local School District	\$13,298,224.00	60.34%	\$6,461.06	ESTIMATED	\$13,700,000.00
Regional School District		0.00%	\$0.00		
County Purposes	\$2,753,951.38	12.50%	\$1,337.98	ESTIMATED	\$2,836,400.00
County Library		0.00%	\$0.00		
County Board of Health		0.00%	\$0.00		
County Open Space	\$232,621.64	1.06%	\$112.47	ESTIMATED	\$239,600.00
Other County Levies (total)		0.00%	\$0.00		
<b>Total (Calendar Year 2022 Budget)</b>	<b>2,761</b>	<b>100.00%</b>	<b>\$10,707.68</b>		<b>\$23,027,631.74</b>
Total Taxable Valuation as of October 1, 2022 <u>\$845,663,000.00</u>					
(To be used to calculate the current year tax rate)					
Current Year Average Residential Assessment					\$387,819.01
<b>Prior Year to Current Year Comparison</b>					
<b>Comparison - Municipal Purposes Tax Rate</b>					
Prior Year	0.690				
Current Year	0.706				
		% Change (+/-)			2.32%
<b>Comparison - Municipal Purposes Tax Levy</b>					
Prior Year	\$5,507,176.00				
Current Year	\$5,969,293.74				
		% Change (+/-)			8.39%
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)</b>					
Prior Year	\$2,675.95				
Current Year	\$2,738.00				
		% Change (+/-)			2.32%
		\$ Change (+/-)			\$62.05
<b>Tax Collections - ACTUAL as of Prior Year</b>					
Total Tax Revenue, Collections CY 2022					21,814,593.25
Total Tax Levy, CY 2022					22,087,479.62
% of Taxes Collected, CY 2022					98.76%
Delinquent Taxes - December 31, 2022					
					\$226,727.25

If % used exceeds the actual collection % then reference the statutory exception used

% of Tax Collections used to Calculate RUT

97.65%

RUT Calculation	
<b>Option 1 - RUT Calculated by Percentage (default)</b>	
Insert RUT Percentage:	<input type="text"/>
<b>Option 2 - RUT Based on Fixed Amount</b>	
Insert "X" here:	x
Insert RUT amount:	\$ 540,000.00

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	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	15.33%	\$130,540.00	\$851,556.00	\$982,096.00	\$755,000.00			\$227,096.00				
08	Local Revenue	-14.14%	(\$189,658.14)	\$1,341,658.14	\$1,152,000.00	\$750,400.00			\$901,600.00				
09	State Aid (without offsetting appropriation)	5.91%	\$35,620.42	\$602,954.00	\$638,574.42	\$638,574.42							
08	Uniform Construction Code Fees	-0.79%	(\$3,335.00)	\$423,335.00	\$420,000.00	\$420,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
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	-64.74%	(\$225,727.31)	\$348,693.91	\$122,966.60	\$122,966.60							
08	Other Special Items	181.34%	\$730,663.66	\$402,927.18	\$1,133,590.84	\$1,133,590.84							
15	Receipts from Delinquent Taxes	2.41%	\$5,175.65	\$214,824.35	\$220,000.00	\$220,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	2.96%	\$171,478.06	\$5,797,815.68	\$5,969,293.74	\$5,969,293.74							
07	Minimum Library Tax	14.60%	\$35,969.00	\$246,369.00	\$282,338.00	\$282,338.00							
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								
	<b>Total</b>	<b>6.75%</b>	<b>\$690,726.34</b>	<b>\$10,230,133.26</b>	<b>\$10,920,859.60</b>	<b>\$9,792,163.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,128,696.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

FCOA	Budgeted Positions Full-Time 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	Sewer Utility	Utility	Utility	Utility	Utility
20	3.00	15.00	\$1,536,785.00	\$1,536,785.00	\$1,588,385.00	\$707,655.00				\$880,730.00				
21	2.00	-13.22%	(\$10,300.00)	\$77,900.00	\$67,600.00	\$67,600.00								
22	1.00	8.34%	\$13,050.00	\$156,450.00	\$169,500.00	\$169,500.00								
23	6.00	27.84%	\$266,515.00	\$957,415.00	\$1,223,930.00	\$1,223,930.00								
25	20.00	7.30%	\$171,891.60	\$2,354,278.40	\$2,526,170.00	\$2,526,170.00								
26	8.00	8.98%	\$62,920.00	\$700,650.00	\$763,570.00	\$763,570.00								
27	1.00	3.34%	\$2,415.00	\$72,235.00	\$74,650.00	\$74,650.00								
28	2.00	30.11%	\$52,851.00	\$175,509.00	\$228,360.00	\$228,360.00	\$47,665.00							
29	2.00	14.60%	\$35,969.00	\$246,369.00	\$282,338.00	\$282,338.00	\$66,000.00							
30		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31		0.25%	\$650.00	\$259,500.00	\$260,150.00	\$260,150.00								
32		-39.56%	(\$21,447.64)	\$54,209.24	\$32,761.60	\$23,460.00	\$9,301.60							
35		0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36		9.75%	\$90,220.00	\$925,100.00	\$1,015,320.00	\$1,002,520.00				\$12,800.00				
37		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42		27.97%	\$107,340.00	\$383,760.00	\$491,100.00	\$491,100.00								
43	2.00	3.33%	\$6,137.73	\$184,262.27	\$190,400.00	\$190,400.00								
44	5.00	66.24%	\$179,300.00	\$270,700.00	\$450,000.00	\$330,000.00								
45		22.65%	\$183,799.00	\$811,316.00	\$995,115.00	\$879,949.00				\$120,000.00				
46		-92.16%	(\$235,032.09)	\$255,052.09	\$20,000.00	\$20,000.00				\$115,166.00				
48		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50		3.85%	\$20,000.00	\$520,000.00	\$540,000.00	\$540,000.00								
55		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total	39.00	9.83%	\$977,878.60	\$9,942,981.00	\$10,920,859.60	\$9,669,197.00	\$122,966.60	\$0.00	\$0.00	\$1,128,696.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

Property Tax Assessments - Taxable Properties (October 1, 2022 Value)				Property Tax Assessments - Exempt Properties (October 1, 2022 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	31	\$7,722,900.00	0.91%	15A Public Schools	5	\$21,991,900.00	41.42%
2 Residential	1,941	\$752,756,700.00	89.01%	15B Other Schools	3	\$1,750,900.00	3.30%
3A/3B Farm				15C Public Property	45	\$11,812,500.00	22.25%
4A Commercial	117	\$67,514,600.00	7.98%	15D Church and Charities	14	\$13,549,700.00	25.52%
4B Industrial	6	\$7,064,200.00	0.84%	15E Cemeteries & Graveyards			0.00%
4C Apartments	12	\$10,604,500.00	1.25%	15F Other Exempt	146	\$3,991,100.00	7.52%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property	1	\$100.00	0.00%				
<b>Total</b>	<b>2,108</b>	<b>\$845,663,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>213</b>	<b>\$53,096,100.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	99.83%
Equalized Valuation, Taxable Properties	\$847,103,075.23

  

Total # of property tax appeals filed in 2022	County Tax Board	22.00
	State Tax Court	2.00
Number of 2022 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		17.00

  

Amount paid out by municipality for tax appeals in 2022	\$22,239.90
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Percentage of Exempt vs. Non-Exempt Properties 6.28%

	# of Parcels	PILOT		Taxes if Billed in Full 2022 Total Tax Rate
		Billing/Revenue	Assessed Value	
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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	22,391.20	\$20,800.00				\$1,591.20
Supervisory Staff (Department Heads & Managers)	4.00	7.00	542,884.28	\$395,350.00		\$49,006.00	\$68,284.00	\$30,244.28
Police Officers (Including Superior Officers)	19.00		3,139,117.43	\$1,954,967.00	\$130,751.00	\$657,145.00	\$236,697.00	\$159,557.43
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	7.00		844,126.48	\$475,600.00	\$60,720.00	\$72,853.00	\$193,925.00	\$41,028.48
All Other Non-Union Employees not listed above	9.00	39.00	1,056,070.17	\$785,963.00		\$56,216.00	\$153,765.00	\$60,126.17
<b>Totals</b>	<b>39.00</b>	<b>53.00</b>	<b>5,604,589.55</b>	<b>\$3,632,680.00</b>	<b>\$191,471.00</b>	<b>\$835,220.00</b>	<b>\$652,671.00</b>	<b>\$292,547.55</b>

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or **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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	11.00	\$13,459.64	\$148,056.00	12.00	\$10,361.21	\$124,334.52
Parent & Child	2.00	\$25,088.64	\$50,177.28	2.00	\$20,525.88	\$41,051.76
Employee & Spouse (or Partner)	1.00	\$28,650.12	\$28,650.12	1.00	\$23,450.76	\$23,450.76
Family	15.00	\$39,622.03	\$594,330.48	12.00	\$32,593.64	\$391,123.68
Employee Cost Sharing Contribution (enter as negative - )			(\$185,424.00)			(\$146,736.00)
Subtotal	29.00		\$635,789.88	27.00		\$433,224.72
<b>Elected Officials - Health Benefits - Annual Cost</b>						
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 - )						\$0.00
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	8	\$6,068.51	\$48,548.04	8	\$5,836.13	\$46,689.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	6	\$25,152.34	\$150,914.04	7	\$19,886.59	\$139,206.12
Family	2	\$36,228.06	\$72,456.12	2	\$28,638.42	\$57,276.84
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	16.00		\$271,918.20	17.00		\$243,171.96
<b>GRAND TOTAL</b>	45.00		\$907,708.08	44.00		\$676,396.68

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 - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt		Deductions	Net Debt	Current Year Budget			2025 Budget			All Additional Future Years' Budgets		
Local School Debt	\$26,980,000.00		\$26,980,000.00	\$0.00	\$32,008.80	\$33,289.20	\$33,620.80	\$68,451.40					
Regional School Debt				\$0.00	\$6,694.81	\$5,414.46	\$4,082.89	\$4,115.89					
Utility Fund Debt					\$226,200.00								
Sewer	\$1,888,345.20		\$1,888,345.20	\$0.00	\$68,425.12								
				\$0.00									
				\$0.00									
				\$0.00	\$385,536.41	\$378,635.27	\$390,907.75	\$4,353,046.05					
				\$0.00	\$259,853.96	\$267,848.85	\$248,946.71	\$1,206,835.59					
				\$0.00									
<b>Total</b>					\$978,719.10	\$685,187.78	\$677,558.15	\$5,632,448.93					
<b>Municipal Purposes</b>													
Debt Authorized (BNI)	\$10,260,980.45			\$10,260,980.45	\$643,745.21	\$411,924.47	\$424,528.55	\$4,421,497.45					
Notes Outstanding	\$4,275,600.00			\$4,275,600.00	\$334,973.89	\$273,263.31	\$253,029.60	\$1,210,951.48					
Bonds Outstanding				\$0.00	8.96%								
Loans and Other Debt	\$5,508,125.48		\$25,081.36	\$5,483,044.12									
<b>Total (Current Year)</b>	\$48,913,051.13		\$28,893,426.56	\$20,019,624.57									
Population (2020 census)	7,637												
Per Capita Gross Debt	\$6,404.75												
Per Capita Net Debt	\$2,621.40												
3 Year Average Property Valuation			\$753,375,180.33										
Net Debt as % of 3 Year Average Property Valuation			2.66%										

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			
Year of Last Rating			

Mark "X" if Municipality has no bond rating  X





