



Year: 2024 Municipal User Friendly Budget

MUNICIPALITY: 312 2
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Website: www.dunellen-nj.gov
Phone Number: 732-968-3033
Mailing Address: 355 North Avenue
Municipality: Dunellen State: NJ Zip: 08812

Government Type:
Election Type:

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jason	F.	Cilento	12/31/2027	jcilento@dunellen-nj.gov

Chief Administrative Officer

Alexander		Miller		amiller@dunellenborough.com
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Chief Financial Officer

Scott	H.	Olsen		solsen@dunellenborough.com
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Municipal Clerk

Lauren		Staats		ldarr@dunellenborough.com
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Registered Municipal Accountant

William		Swisher		cpa@sncco.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Trina		Rios	12/31/2025	trios@dunellen-nj.gov
Teresa		Albertson	12/31/2024	talbertson@dunellen-nj.gov
Crisol-Iris		Lantz	12/31/2026	clantz@dunellen-nj.gov
William		Scott	12/31/2024	wscott@dunellen-nj.gov
Daniel	Cole	Sigmon	12/31/2025	dsigmon@dunellen-nj.gov
Harold		VanDermark	12/31/2026	hvandermark@dunellen-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2023 Calendar Year Property Tax Levies - ALL entities levying property taxes		Calendar Year	Calendar Year	Avg Residential
Tax Rate	Tax Levy	Tax Levy	Total Levy	Taxpayer Impact
0.706	\$5,969,293.74	\$5,969,293.74	26.07%	\$3,074.65
0.034	\$282,338.00	\$282,338.00	1.23%	\$148.07
			0.00%	\$0.00
			0.00%	\$0.00
			0.00%	\$0.00
			0.00%	\$0.00
1.595	\$13,488,010.00	\$13,488,010.00	58.91%	\$6,946.27
			0.00%	\$0.00
0.343	\$2,898,422.49	\$2,898,422.49	12.66%	\$1,493.77
			0.00%	\$0.00
			0.00%	\$0.00
0.030	\$255,997.58	\$255,997.58	1.12%	\$130.65
			0.00%	\$0.00
Total (Calendar Year 2023 Budget)	2.708	\$22,894,061.81	100.00%	\$11,793.42
Total Taxable Valuation as of October 1, 2023 \$937,674,500.00				
(To be used to calculate the current year tax rate)				
Current Year Average Residential Assessment		\$435,502.84		
Prior Year to Current Year Comparison				
Comparison - Municipal Purposes Tax Rate				
Prior Year	0.706	0.640	% Change (+/-)	-9.35%
Comparison - Municipal Purposes Tax Levy				
Prior Year	\$5,969,293.74	\$5,997,625.83	% Change (+/-)	0.47%
			\$ Change (+/-)	\$28,332.09
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)				
Prior Year	\$3,074.65	\$2,787.22	% Change (+/-)	-9.35%
			\$ Change (+/-)	(\$287.43)

Current Year 2024 Budget	Actual/Estimated	Tax Levy
Taxes	Actual	Actual
Municipal Purpose Tax	ACTUAL	\$5,997,625.83
Municipal Library	ACTUAL	\$299,625.19
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$13,877,991.00
Regional School District		
County Purposes	ESTIMATED	\$2,970,883.05
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$262,397.52
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$23,408,522.59
Revenue Anticipated, Excluding Tax Levy		3,975,529.61
Budget Appropriations, before Reserve for Uncollected Taxes		9,691,520.63
Total Non-Municipal Tax Levy		\$17,111,271.57
Amount to be Raised by Taxes - Before RUT		\$22,827,262.59
Reserve for Uncollected Taxes (RUT)		\$570,000.00
Total Amount to be Raised by Taxes		\$23,397,262.59
% of Tax Collections used to Calculate RUT		97.56%
If % used exceeds the actual collection % then reference the statutory exception used		
Tax Collections - ACTUAL as of Prior Year		
Total Tax Revenue, Collections CY 2023		22,527,125.83
Total Tax Levy, CY 2023		22,937,490.51
% of Taxes Collected, CY 2023		98.21%
Delinquent Taxes - December 31, 2023		\$284,772.08

RUT Calculation	
Option 1 - RUT Calculated by Percentage (default)	
Insert RUT Percentage:	[]
Option 2 - RUT Based on Fixed Amount	
Insert "X" here:	X
Insert RUT amount:	\$ 570,000.00

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

COA		% 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	-3.53%	(\$34,627.00)	\$982,096.00	\$947,469.00	\$450,000.00			\$497,469.00				
08	Local Revenue	39.47%	\$454,724.00	\$1,152,000.00	\$1,606,724.00	\$608,000.00			\$998,724.00				
09	State Aid (without offsetting appropriation)	5.40%	\$34,461.25	\$638,574.42	\$673,035.67	\$673,035.67							
08	Uniform Construction Code Fees	-40.48%	(\$170,000.00)	\$420,000.00	\$250,000.00	\$250,000.00							
	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	-94.89%	(\$436,555.39)	\$460,049.33	\$23,493.94	\$23,493.94							
08	Other Special Items	52.70%	\$397,409.16	\$1,133,590.84	\$1,731,000.00	\$1,731,000.00							
15	Receipts from Delinquent Taxes	9.09%	\$20,000.00	\$220,000.00	\$240,000.00	\$240,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	0.47%	\$28,332.09	\$5,969,293.74	\$5,997,625.83	\$5,997,625.83							
07	Minimum Library Tax	6.12%	\$17,287.19	\$282,338.00	\$299,625.19	\$299,625.19							
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	4.54%	\$511,031.30	\$11,257,942.33	\$11,768,973.63	\$10,272,780.63	\$0.00	\$0.00	\$1,496,193.00	\$0.00	\$0.00	\$0.00	\$0.00

ISER 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	4.00	14.55%	\$236,750.00	\$1,627,135.00	\$958,785.00	\$958,785.00				\$905,100.00				
21	2.00	-57.49%	(\$56,400.00)	\$65,600.00	\$29,200.00	\$29,200.00								
22	1.00	26.18%	\$41,915.00	\$160,100.00	\$202,015.00	\$202,015.00								
23	7.00	0.52%	\$6,330.00	\$1,227,930.00	\$1,234,260.00	\$1,234,260.00								
25	21.00	14.07%	\$352,351.10	\$2,303,887.95	\$2,856,239.05	\$2,843,255.00	\$12,984.05							
26	8.00	-14.28%	(\$130,217.00)	\$911,730.00	\$781,513.00	\$781,513.00								
27	1.00	-11.31%	(\$8,389.00)	\$74,200.00	\$65,811.00	\$65,811.00								
28	1.00	-56.43%	(\$185,458.50)	\$28,674.00	\$143,215.50	\$133,063.00	\$10,152.50							
29	2.00	6.12%	\$17,287.19	\$282,338.00	\$299,625.19	\$299,625.19								
30		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
31		6.17%	\$18,400.00	\$298,400.00	\$316,800.00	\$316,800.00								
32		-48.18%	(\$22,312.38)	\$46,312.38	\$24,000.00	\$24,000.00								
35		0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00								
36		5.10%	\$52,815.00	\$1,036,220.00	\$1,089,035.00	\$1,076,235.00				\$12,800.00				
37		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42		3.74%	\$18,620.00	\$498,200.00	\$516,820.00	\$516,820.00								
43	5.00	6.79%	\$12,945.89	\$190,600.00	\$203,545.89	\$200,950.00	\$2,595.89							
44	2.00	-51.11%	(\$230,000.00)	\$450,000.00	\$220,000.00	\$100,000.00				\$120,000.00				
45		1.14%	\$11,394.00	\$995,115.00	\$1,006,509.00	\$873,216.00				\$133,293.00				
46		0.00%	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00								
48		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50		5.66%	\$30,000.00	\$540,000.00	\$570,000.00	\$570,000.00				\$325,000.00				
55		#DIV/0!	\$325,000.00	\$325,000.00	\$325,000.00	\$325,000.00								
Total	40.00	4.54%	\$511,031.30	\$11,257,942.33	\$11,768,973.63	\$10,247,048.19	\$25,732.44	\$0.00	\$0.00	\$1,496,193.00	\$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, 2023 Value)				Property Tax Assessments - Exempt Properties (October 1, 2023 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							
6A/6B Business Personal Property	1	\$100.00	0.00%				
Total	2,108	\$845,663,000.00	100.000%	Total	213	\$53,096,100.00	100.000%

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

Total # of property tax appeals filed in 2023	County Tax Board	13.00
	State Tax Court	4.00
Number of 2023 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 2023	\$7,368.47
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Percentage of Exempt vs. Non-Exempt Properties 6.28%

	# of Parcels	PILOT		Taxes if Billed in Full 2023 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				
Total 5 Yr. Exemptions/Abatements	0	0.00	0.00	0.00

**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					\$0.00
Supervisory Staff (Department Heads & Managers)	6.00	2.00	638,955.87	\$471,402.00		\$58,495.00	\$84,600.00	\$24,458.87
Police Officers (Including Superior Officers)	20.00		3,383,762.73	\$2,140,670.00	\$139,250.00	\$693,672.00	\$315,500.00	\$94,670.73
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	7.00		948,339.65	\$560,600.00	\$67,300.00	\$43,290.00	\$252,400.00	\$24,749.65
All Other Non-Union Employees not listed above	8.00	45.00	1,154,715.65	\$867,174.00	\$5,000.00	\$90,678.00	\$144,400.00	\$47,463.65
Totals	41.00	47.00	6,125,773.89	\$4,039,846.00	\$211,550.00	\$886,135.00	\$796,900.00	\$191,342.89

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
Active Employees - Health Benefits - Annual Cost						
Single Coverage	11.00	\$14,028.76	\$154,316.36	11.00	\$13,459.64	\$148,056.00
Parent & Child	1.00	\$27,576.36	\$27,576.36	2.00	\$25,088.64	\$50,177.28
Employee & Spouse (or Partner)	2.00	\$30,811.56	\$61,623.12	1.00	\$28,650.12	\$28,650.12
Family	13.00	\$42,559.50	\$553,273.50	15.00	\$39,622.03	\$594,330.48
Employee Cost Sharing Contribution (enter as negative -)			(\$185,939.00)			(\$185,424.00)
Subtotal	27.00		\$610,850.34	29.00		\$635,789.88
Elected Officials - Health Benefits - Annual Cost						
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 -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage	8	\$6,166.26	\$49,330.08	8	\$6,068.51	\$48,548.04
Parent & Child	1	\$37,060.56	\$37,060.56			\$0.00
Employee & Spouse (or Partner)	6	\$19,226.18	\$115,357.08	6	\$20,460.92	\$122,765.52
Family	2	\$27,787.80	\$55,575.60	2	\$29,968.44	\$59,936.88
Employee Cost Sharing Contribution (enter as negative -)			(\$1,775.88)			
Subtotal	17.00		\$255,547.44	16.00		\$231,250.44
GRAND TOTAL	44.00		\$866,397.78	45.00		\$867,040.32

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)?

Is prescription drug coverage provided by the SHBP (Yes or 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
TOTALS (ALL PAGES)	-	\$0.00	23.00	\$13,163.85	148.71	\$83,438.39	8.00	\$5,462.86	-	\$0.00			
Total Funds Reserved as of end of 2023:		\$0.00											
Total Funds Appropriated in 2024:		\$50,000.00											

UFB-9 Accumulated Absence Liability (4)

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

	Gross Debt		Deductions	Net Debt	Current Year Budget			2026 Budget	All Additional Future Years' Budgets
	Debt	Debt			Budget	Budget	Budget		
Local School Debt	\$25,025,000.00		\$25,025,000.00	\$0.00	\$102,489.20	\$33,620.80	\$34,005.60	\$34,445.80	
Regional School Debt				\$0.00	\$30,801.66	\$4,082.89	\$2,738.19	\$1,377.83	
<u>Utility Fund Debt</u>					\$147,000.00				
Sewer	\$2,805,536.40		\$2,805,536.40	\$0.00	\$79,728.60				
				\$0.00					
				\$0.00					
				\$0.00	\$378,635.27	\$390,907.75	\$409,097.51	\$3,943,948.54	
				\$0.00	\$267,848.85	\$233,554.16	\$215,194.42	\$907,213.40	
				\$0.00					
Total					\$1,006,503.58	\$662,165.60	\$661,035.72	\$4,886,985.57	
Municipal Purposes									
Debt Authorized (BNI)	\$16,821,251.87			\$16,821,251.87	\$628,124.47	\$424,528.55	\$443,103.11	\$3,978,394.34	
Notes Outstanding	\$1,944,600.00			\$1,944,600.00	\$378,379.11	\$237,637.05	\$217,932.61	\$908,591.23	
Bonds Outstanding				\$0.00					
Loans and Other Debt	\$5,122,589.07			\$5,122,589.07	8.55%				
Total (Current Year)	\$51,718,977.34		\$27,830,536.40	\$23,888,440.94					
Population (2020 census)	7,575								
Per Capita Gross Debt	\$6,827.59								
Per Capita Net Debt	\$3,153.59								
3 Year Average Property Valuation			\$828,332,799.67						
Net Debt as % of 3 Year Average Property Valuation			2.88%						

Description	2025 Budget	2026 Budget	All Additional Future Years' Budgets
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

