



# Year: 2025 Municipal User Friendly Budget

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MUNICIPALITY: 312

Municode: 1203

Filename: 1203\_fba\_2025.xlsm

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

(732) 968-3033

Phone Number:

355 North Ave

Mailing Address:

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

Alex		Miller		amiller@dunellenborough.com
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## Chief Financial Officer

Scott	H.	Olsen	N-0504	solisen@dunellenborough.com
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## Municipal Clerk

Lauren		Staats	C-2049	ldarr@dunellenborough.com
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## Registered Municipal Accountant

William		Swisher	511	wswisher@scnco.org
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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	12/31/2027	talbertson@dunellen-nj.gov
Crisol-Iris		Lantz	12/31/2026	clantz@dunellen-nj.gov
William		Scott	12/31/2027	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**

2024 Calendar Year Property Tax Levies - ALL entities levying property taxes		Calendar Year	Calendar Year	% of	Avg Residential
Tax Rate	Tax Levy	Tax Levy	Total Levy	Total Levy	Taxpayer Impact
0.640	\$5,997,625.83	\$5,997,625.83	25.51%	\$2,787.22	
0.032	\$299,625.19	\$299,625.19	1.27%	\$139.36	
			0.00%	\$0.00	
			0.00%	\$0.00	
			0.00%	\$0.00	
1.480	\$13,877,991.00	\$13,877,991.00	59.03%	\$6,445.44	
			0.00%	\$0.00	
0.326	\$3,055,954.51	\$3,055,954.51	13.00%	\$1,419.74	
			0.00%	\$0.00	
0.030	\$277,591.88	\$277,591.88	1.18%	\$130.65	
			0.00%	\$0.00	
2.508	\$23,508,788.41	\$23,508,788.41	100.00%	\$10,922.42	
Total (Calendar Year 2024 Budget)					
Total Taxable Valuation as of		October 1, 2024		\$983,753,400.00	
(To be used to calculate the current year tax rate)					
Current Year (2025) Average Residential Assessment				\$461,656.00	
Prior Year (2024) Average Residential Assessment				\$435,503.00	
<b>Prior Year to Current Year Comparison</b>					
<b>Comparison - Municipal Purposes Tax Rate</b>					
Prior Year	Current Year	% Change (+/-)			
0.640	0.650	1.56%			
<b>Comparison - Municipal Purposes Tax Levy</b>					
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		
\$5,997,625.83	\$6,390,045.00	6.54%	\$392,419.17		
<b>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes)</b>					
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		
\$2,787.22	\$3,000.76	7.66%	\$213.54		

  

Current Year 2025 Budget	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$6,390,045.00
Municipal Library	ACTUAL	\$336,445.00
Municipal Open Space		
Municipal Arts and Culture		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$14,146,614.00
Regional School District		
County Purposes	ESTIMATED	\$3,147,633.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$285,920.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$24,306,657.00
Revenue Anticipated, Excluding Tax Levy		4,317,225.00
Budget Appropriations, before Reserve for Uncollected Taxes		10,453,715.00
Total Non-Municipal Tax Levy		\$17,580,167.00
Amount to be Raised by Taxes - Before RUT		\$23,716,657.00
Reserve for Uncollected Taxes (RUT)		\$590,000.00
Total Amount to be Raised by Taxes		\$24,306,657.00
% of Tax Collections used to Calculate RUT		97.57%
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2024		23,221,814.36
Total Tax Levy, CY 2024		23,531,333.68
% of Taxes Collected, CY 2024		98.68%
Delinquent Taxes - December 31, 2024		\$269,586.05

<b>RUT Calculation</b>	
<b>Option 1 - RUT Calculated by Percentage (default)</b>	
Insert RUT Percentage:	[ ]
<b>Option 2 - RUT Based on Fixed Amount</b>	
Insert "X" here:	X
Insert RUT amount:	\$ 590,000.00

**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	30.70%	\$290,830.00	\$947,469.00	\$1,238,299.00	\$995,000.00			\$243,299.00				
08	Local Revenue	-13.69%	(\$238,605.75)	\$1,888,505.75	\$1,629,900.00	\$563,000.00			\$1,066,900.00				
09	State Aid (without offsetting appropriation)	-9.34%	(\$62,891.71)	\$673,035.71	\$610,144.00	\$610,144.00							
08	Uniform Construction Code Fees	-0.23%	(\$338.00)	\$158,338.00	\$158,000.00	\$158,000.00							
	<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	-100.00%	(\$216,160.64)	\$216,160.64	\$0.00								
08	Other Special Items	-5.02%	(\$93,663.35)	\$1,864,744.35	\$1,771,081.00	\$1,771,081.00							
15	Receipts from Delinquent Taxes	-18.99%	(\$11,568.74)	\$271,568.74	\$220,000.00	\$220,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	1.77%	\$111,444.43	\$6,278,600.37	\$6,390,045.00	\$6,390,045.00							
07	Minimum Library Tax	12.29%	\$36,819.81	\$299,625.19	\$336,445.00	\$336,445.00							
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>	-1.94%	(\$244,153.95)	\$12,598,067.95	\$12,353,914.00	\$11,043,715.00	\$0.00	\$0.00	\$1,310,199.00	\$0.00	\$0.00	\$0.00	\$0.00

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	5.00	13.00	1.57%	\$17,538.00	\$1,133,423.00	\$990,183.00				\$143,240.00				
21	1.00	1.00	58.34%	\$18,260.00	\$31,300.00	\$49,560.00								
22	7.00	7.00	26.20%	\$50,312.00	\$192,015.00	\$242,327.00								
23	1.00	1.00	17.08%	\$218,540.00	\$1,279,560.00	\$1,497,800.00								
25	21.00	18.00	0.09%	\$2,364.03	\$2,834,068.97	\$2,836,633.00								
26	8.00	1.00	-2.70%	(\$22,091.05)	\$816,901.05	\$794,810.00								
27	1.00	1.00	25.90%	\$16,789.00	\$64,811.00	\$81,600.00								
28	3.00	1.00	-5.10%	(\$52,619.84)	\$1,031,472.84	\$978,853.00				\$777,190.00				
29	1.00	11.00	12.29%	\$36,819.81	\$299,623.19	\$336,445.00								
30			#DIV/0!	\$0.00	\$0.00	\$0.00								
31			12.24%	\$37,400.00	\$305,900.00	\$342,900.00								
32			-34.00%	(\$13,391.39)	\$39,391.39	\$26,000.00								
35			0.00%	\$0.00	\$1,500.00	\$1,500.00								
36			6.23%	\$68,356.00	\$1,098,035.00	\$1,166,391.00				\$12,800.00				
37			#DIV/0!	\$0.00	\$0.00	\$0.00								
42			-16.04%	(\$82,895.00)	\$516,820.00	\$433,925.00								
43	2.00	8.00	-3.28%	(\$6,838.89)	\$208,545.89	\$201,707.00								
44			0.00%	\$0.00	\$220,000.00	\$220,000.00								
45			26.68%	\$268,331.00	\$1,006,509.00	\$1,275,040.00				\$120,000.00				
46			0.00%	\$0.00	\$20,000.00	\$20,000.00				\$131,969.00				
48			#DIV/0!	\$0.00	\$0.00	\$0.00								
50			3.51%	\$20,000.00	\$570,000.00	\$590,000.00								
55			-61.34%	(\$200,000.00)	\$325,000.00	\$125,000.00								
Total	42.00	60.00	3.15%	\$377,273.67	\$11,976,640.33	\$11,943,715.00	\$0.00	\$0.00	\$0.00	\$125,000.00	\$0.00	\$0.00	\$0.00	\$0.00



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

Property Tax Assessments - Taxable Properties (October 1, 2024 Value)				Property Tax Assessments - Exempt Properties (October 1, 2024 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	29	\$2,623,600.00	0.27%	15A Public Schools	5	\$21,991,900.00	11.18%
2 Residential	1,938	\$894,589,500.00	90.95%	15B Other Schools	3	\$1,848,200.00	0.94%
3A/3B Farm				15C Public Property	45	\$11,812,500.00	6.00%
4A Commercial	114	\$68,162,200.00	6.93%	15D Church and Charities	14	\$14,001,100.00	7.12%
4B Industrial	6	\$7,064,200.00	0.72%	15E Cemeteries & Graveyards			0.00%
4C Apartments	12	\$11,214,400.00	1.14%	15F Other Exempt	153	\$147,104,300.00	74.76%
5A/5B Railroad							
5A/5B Business Personal Property	1	\$100.00	0.00%				
6A/6B							
<b>Total</b>	<b>2,100</b>	<b>\$983,654,000.00</b>	<b>100.00%</b>	<b>Total</b>	<b>220</b>	<b>\$196,758,000.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
Equalized Valuation, Taxable Properties				20.00%			
Total # of property tax appeals filed in 2024				County Tax Board 12.00			
				State Tax Court 0.00			
Number of 2024 County Tax Board decisions appealed to Tax Court				1.00			
Number of pending property tax appeals in State Tax Court				12.00			
Amount paid out by municipality for tax appeals in 2024				\$0.00			

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	Billing/Revenue	Assessed Value	Taxes if Billed in Full 2024 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				
<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)	7.00	3.00	734,654.75	\$577,813.00		\$60,405.00	\$56,855.04	\$39,581.71
Police Officers (Including Superior Officers)	20.00		3,272,041.70	\$2,140,500.00	\$142,500.00	\$717,145.00	\$163,010.04	\$108,886.66
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00		983,971.54	\$601,600.00	\$75,000.00	\$73,035.00	\$193,901.32	\$40,435.22
All Other Non-Union Employees not listed above	8.00	49.00	894,714.72	\$597,890.00		\$112,781.00	\$146,932.88	\$37,110.84
<b>Totals</b>	<b>43.00</b>	<b>59.00</b>	<b>5,907,773.91</b>	<b>\$3,938,603.00</b>	<b>\$217,500.00</b>	<b>\$963,366.00</b>	<b>\$560,699.28</b>	<b>\$227,605.63</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	10.00	\$13,607.00	\$136,070.00	11.00	\$14,028.76	\$154,316.36
Parent & Child	1.00	\$24,357.00	\$24,357.00	1.00	\$27,576.36	\$27,576.36
Employee & Spouse (or Partner)	3.00	\$27,215.00	\$81,645.00	2.00	\$30,811.56	\$61,623.12
Family	13.00	\$37,964.00	\$493,532.00	13.00	\$42,559.50	\$553,273.50
Employee Cost Sharing Contribution (enter as negative - )			(\$174,911.00)			(\$185,939.00)
Subtotal	27.00		\$560,693.00	27.00		\$610,850.34
<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 - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	10	\$8,371.30	\$83,712.96	8	\$6,166.26	\$49,330.08
Parent & Child	1	\$10,445.16	\$10,445.16	1	\$37,060.56	\$37,060.56
Employee & Spouse (or Partner)	6	\$23,317.58	\$139,905.48	6	\$19,226.18	\$115,357.08
Family	3	\$53,667.36	\$161,002.08	2	\$27,787.80	\$55,575.60
Employee Cost Sharing Contribution (enter as negative - )			(\$8,994.00)			(\$1,775.88)
Subtotal	20.00		\$386,071.68	17.00		\$255,547.44
<b>GRAND TOTAL</b>	<b>47.00</b>		<b>\$946,764.68</b>	<b>44.00</b>		<b>\$866,397.78</b>

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  
ACCUMULATED ABSENCE LIABILITY**

Bargaining Unit or Non-Union Position Eligible for Benefit (List Union Employees Liabilities by Bargaining Unit and Non-Union Employees by Individual Title Rather Than Naming Each Individuals)	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 Contract Agreement
TOTALS (ALL PAGES)	-	\$0.00	22.00	\$15,094.23	132.22	\$79,461.12	-	\$0.00	-	\$0.00			
Total Funds Reserved as of end of 2024:		\$0.00											
Total Funds Appropriated in 2025:		\$50,000.00											

UPB-9 Accumulated Absence Liability (\$)

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

	Gross Debt		Deductions	Net Debt	Current Year			2027 Budget	All Additional Future Years' Budgets
	Debt				Budget	Budget	Budget		
Local School Debt	\$22,995,000.00		\$22,995,000.00	\$0.00	\$33,621.00	\$34,005.60	\$34,445.80		
Regional School Debt				\$0.00	\$5,515.00	\$2,738.06	\$1,377.84		
Utility Fund Debt					\$228,200.00				
Sewer	\$3,163,372.20		\$3,163,372.20	\$0.00	\$367,278.00				
				\$0.00					
				\$0.00					
				\$0.00	\$390,909.00	\$409,097.51	\$423,948.54	\$3,520,000.00	
				\$0.00	\$249,517.00	\$215,194.41	\$195,963.40	\$711,250.00	
				\$0.00					
<b>Total</b>					\$1,275,040.00	\$661,035.58	\$655,735.58	\$4,231,250.00	
<b>Municipal Purposes</b>									
Debt Authorized (BNI)	\$10,101,854.88			\$10,101,854.88	\$652,730.00	\$443,103.11	\$458,394.34	\$3,520,000.00	
Notes Outstanding	\$9,323,000.00			\$9,323,000.00	\$622,310.00	\$217,932.47	\$197,341.24	\$711,250.00	
Bonds Outstanding	\$4,743,953.80		\$40,765.01	\$4,703,188.79	10.32%				
Loans and Other Debt									
<b>Total (Current Year)</b>	\$50,327,180.88		\$26,199,137.21	\$24,128,043.67					
<b>Population (2020 census)</b>	7,637								
Per Capita Gross Debt	\$6,589.92								
Per Capita Net Debt	\$3,159.36								
3 Year Average Property Valuation	\$918,409,457.67								
Net Debt as % of 3 Year Average Property Valuation	2.63%								

  

Description	2026 Budget	2027 Budget
Total Guarantees - Governmental		
Total Guarantees - Other		
Total Capital/Equipment Leases		
Total Other		
<b>Bond Rating</b>	Moody's	Standard & Poors
<b>Rating</b>		Fitch
<b>Year of Last Rating</b>		
<b>Mark "X" if Municipality has no bond rating</b>	X	





