



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:**

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

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

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Robert	J.	Seader	12/31/19	rseader@dunellen-nj.gov

Chief Administrative Officer

William		Robins		wrobins@dunellenborough.com
---------	--	--------	--	-----------------------------

Chief Financial Officer

Scott	H.	Olsen		solsen@dunellenborough.com
-------	----	-------	--	--

Municipal Clerk

William		Robins		wrobins@dunellenborough.com
---------	--	--------	--	-----------------------------

Registered Municipal Accountant

Andrew	G.	Hodulik		agh@hm-pa.net
--------	----	---------	--	---------------

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Kenneth	J.	Baudendistel	12/31/18	kbaudendistel@dunellen-nj.gov
Kenneth	W.	Bayer	12/31/20	kbayer@dunellen-nj.gov
Jason	F.	Cilento	12/31/19	jcilento@dunellen-nj.gov
Jessica		Dunne	12/31/20	jdunne@dunellen-nj.gov
Jeremy	K.	Lowder	12/31/18	jlowder@dunellen-nj.gov
Joseph	R.	Petracca	12/31/19	jpetracca@dunellen-nj.gov

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	3.351	\$4,845,254.00	25.86%	\$2,160.95
Municipal Library	0.138	\$199,960.00	1.07%	\$88.99
Municipal Open Space			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	7.814	\$11,296,238.00	60.29%	\$5,038.98
Regional School District			0.00%	\$0.00
County Purposes	1.532	\$2,214,200.36	11.82%	\$987.93
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.125	\$180,014.59	0.96%	\$80.61
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2017 Budget)	12.960	\$18,735,666.95	100.00%	\$8,357.46

Total Taxable Valuation as of	October 1, 2017	<u>\$144,751,925.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$64,486.59</u>

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
3.351	3.570	6.54%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$4,845,254.00	\$5,167,978.00	6.66%	\$322,724.00

Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$2,160.95	\$2,302.32	6.54%	\$141.37

Sheet UFB-1

Current Year 2018 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$5,167,978.00
Municipal Library	ACTUAL	\$196,542.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$11,129,277.00
Regional School District		
County Purposes	ESTIMATED	\$2,208,855.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$185,000.00
Other County Levies (total)		
Total ESTIMATED amount to be raised by taxes		\$18,887,652.00

Revenue Anticipated, Excluding Tax Levy	1,946,257.34
Budget Appropriations, before Reserve for Uncollected Taxes	6,830,777.34
Total Non-Municipal Tax Levy	\$13,523,132.00
Amount to be Raised by Taxes - Before RUT	\$18,407,652.00
Reserve for Uncollected Taxes (RUT)	\$480,000.00
Total Amount to be Raised by Taxes	\$18,887,652.00

% of Tax Collections used to Calculate RUT	<u>97.46%</u>
--	---------------

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2017	17,641,168.70
Total Tax Levy, CY 2017	18,056,323.33
% of Taxes Collected, CY 2017	<u>97.70%</u>
Delinquent Taxes - December 31, 2017	<u>\$429,617.58</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	Water Utility	Sewer Utility	N/A Utility	N/A Utility	N/A Utility	Utility
08	Surplus	24.08%	\$98,907.00	\$410,820.00	\$509,727.00	\$426,500.00	---	---	\$83,227.00	---	---	---	
08	Local Revenue	-2.44%	(\$27,272.86)	\$1,116,672.86	\$1,089,400.00	\$311,500.00	---	---	\$777,900.00	---	---	---	
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$602,954.00	\$602,954.00	\$602,954.00	---	---	---	---	---	---	
08	Uniform Construction Code Fees	-4.32%	(\$4,512.00)	\$104,512.00	\$100,000.00	\$100,000.00	---	---	---	---	---	---	
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Additional Revenue Offset by Appropriations	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
10	Public and Private Revenue	-54.21%	(\$78,627.04)	\$145,040.38	\$66,413.34	\$66,413.34	---	---	---	---	---	---	
08	Other Special Items	-1.32%	(\$1,750.00)	\$132,250.00	\$130,500.00	\$130,500.00	---	---	---	---	---	---	
15	Receipts from Delinquent Taxes	-24.67%	(\$101,003.60)	\$409,393.60	\$308,390.00	\$308,390.00	---	---	---	---	---	---	
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	2.69%	\$135,242.06	\$5,032,735.94	\$5,167,978.00	\$5,167,978.00	---	---	---	---	---	---	
07	Minimum Library Tax	-1.71%	(\$3,418.00)	\$199,960.00	\$196,542.00	\$196,542.00	---	---	---	---	---	---	
54	Open Space Levy Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
07	Addition to Local District School Tax	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
08	Deficit General Budget	N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	
	Total	0.22%	\$17,565.56	\$8,154,338.78	\$8,171,904.34	\$7,310,777.34	\$0.00	\$0.00	\$861,127.00	\$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	Water Utility	Sewer Utility	N/A Utility	N/A Utility	N/A Utility	Utility
20	2.00	15.00	-6.25%	(\$86,422.71)	\$1,383,690.71	\$1,297,268.00	\$484,900.00	\$55,168.00	---	---	\$757,200.00	---	---	---	---
21		1.00	-20.00%	(\$2,000.00)	\$10,000.00	\$8,000.00	\$8,000.00	---	---	---	---	---	---	---	---
22		4.00	0.27%	\$200.00	\$74,300.00	\$74,500.00	\$74,500.00	---	---	---	---	---	---	---	---
23			1.93%	\$19,850.00	\$1,026,100.00	\$1,045,950.00	\$1,045,950.00	---	---	---	---	---	---	---	---
25	15.00	15.00	-1.22%	(\$25,872.76)	\$2,115,602.76	\$2,089,730.00	\$2,081,700.00	\$8,030.00	---	---	---	---	---	---	---
26	8.00	1.00	-9.20%	(\$61,607.89)	\$669,307.89	\$607,700.00	\$600,200.00	---	---	---	\$7,500.00	---	---	---	---
27	1.00		0.19%	\$100.00	\$53,500.00	\$53,600.00	\$53,600.00	---	---	---	---	---	---	---	---
28	1.00		1.50%	\$800.00	\$53,500.00	\$54,300.00	\$54,300.00	---	---	---	---	---	---	---	---
29	1.00	10.00	-1.71%	(\$3,419.00)	\$199,960.00	\$196,541.00	\$196,541.00	---	---	---	---	---	---	---	---
30			0.00%	\$0.00	\$500.00	\$500.00	\$500.00	---	---	---	---	---	---	---	---
31			9.38%	\$19,900.00	\$212,100.00	\$232,000.00	\$232,000.00	---	---	---	---	---	---	---	---
32			-28.57%	(\$10,523.68)	\$36,839.02	\$26,315.34	\$21,000.00	\$5,315.34	---	---	---	---	---	---	---
35			0.00%	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	---	---	---	---	---	---	---	---
36			12.90%	\$80,658.00	\$625,419.00	\$706,077.00	\$701,677.00	---	---	---	\$4,400.00	---	---	---	---
37			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
42			4.36%	\$11,700.00	\$268,300.00	\$280,000.00	\$280,000.00	---	---	---	---	---	---	---	---
43	2.00	2.00	2.56%	\$3,550.00	\$138,600.00	\$142,150.00	\$142,150.00	---	---	---	---	---	---	---	---
44			0.00%	\$0.00	\$115,000.00	\$115,000.00	\$50,000.00	---	---	---	\$65,000.00	---	---	---	---
45			26.92%	\$145,006.00	\$538,740.00	\$683,746.00	\$683,746.00	---	---	---	---	---	---	---	---
46			-24.97%	(\$25,641.00)	\$102,668.00	\$77,027.00	\$50,000.00	---	---	---	\$27,027.00	---	---	---	---
48			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
50			2.13%	\$10,000.00	\$470,000.00	\$480,000.00	\$480,000.00	---	---	---	---	---	---	---	---
55			N/A	\$0.00	---	\$0.00	---	---	---	---	---	---	---	---	---
Total	30.00	48.00	0.94%	\$76,276.96	\$8,095,627.38	\$8,171,904.34	\$7,242,264.00	\$68,513.34	\$0.00	\$0.00	\$861,127.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION
STRUCTURAL BUDGET IMBALANCES**

X	<i>Revenues at Risk</i>	<i>Non-recurring appropriation reductions</i>	<i>Future Year Appropriation Increases</i>	<i>Structural Imbalance Offsets</i>	<p style="text-align: center;">Line Item. Put "X" in cell to the left that corresponds to the type of imbalance.</p>	Amount	Comment/Explanation
					Surplus Anticipated	\$426,500.00	Regeneration at year-end depends on many factors, including tax appeals, revenue collections by the Court and Construction Office and State of NJ
	X				Police Overtime	\$35,000.00	Dependent on staffing throughout the year
	X	X			Employee Group Health Costs	\$770,000.00	Costs offset by employee contributions, but insurance markets and experience ratings vary year to year
	X	X			Pesnion Costs (Public Employees and Police Retirement Systems)	\$560,577.00	Actuarily determined year to year

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	33	\$497,300.00	0.34%
2 Residential	1,946	\$125,490,900.00	86.69%
3A/3B Farm			0.00%
4A Commercial	103	\$14,113,200.00	9.75%
4B Industrial	7	\$3,136,300.00	2.17%
4C Apartments	7	\$1,514,200.00	1.05%
5A/5B Railroad	6		0.00%
6A/6B Business Personal Property	1	\$25.00	0.00%
Total	2,103	\$144,751,925.00	100.00%

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$10,651,000.00	59.28%
15B Other Schools	3	\$318,600.00	1.77%
15C Public Property	46	\$2,689,300.00	14.97%
15D Church and Charities	15	\$3,829,800.00	21.32%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	10	\$478,000.00	2.66%
Total	79	\$17,966,700.00	100.00%

Percentage of Exempt vs.
Non-Exempt Properties 12.41%

Average Ratio (%), Assessed to True Value	24.52%
Equalized Valuation, Taxable Properties	\$590,342,271.62
Total # of property tax appeals filed in 2017	County Tax Board 11.00 State Tax Court 0.00
Number of 2017 County Tax Board decisions appealed to Tax Court	0.00
Number of pending property tax appeals in State Tax Court	2.00
Amount paid out by municipality for tax appeals in 2017	\$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 2017 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 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2017 Total Tax Rate
N/A					N/A					N/A					N/A				
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	Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Mark "X" if Grand Total															Total Long Term Exemptions - GRAND TOTAL		\$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		7.00	46,529.84	\$20,800.00	\$1,050.00	\$1,470.00	\$21,660.24	\$1,549.60
Supervisory Staff (Department Heads & Managers)	3.00	3.00	403,430.31	\$284,355.00		\$41,071.00	\$56,819.86	\$21,184.45
Police Officers (Including Superior Officers)	15.00		2,304,717.39	\$1,509,640.00	\$202,340.00	\$427,350.00	\$140,563.68	\$24,823.71
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	8.00		625,354.56	\$394,734.00	\$40,000.00	\$50,723.00	\$110,489.88	\$29,407.68
All Other Non-Union Employees not listed above	4.00	38.00	782,557.42	\$602,483.00	\$5,000.00	\$39,963.00	\$90,226.44	\$44,884.98
Totals	30.00	48.00	4,162,589.52	\$2,812,012.00	\$248,390.00	\$560,577.00	\$419,760.10	\$121,850.42

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	11.00	\$10,754.52	\$118,299.72	15.00	\$10,915.11	\$163,726.65
Parent & Child	2.00	\$20,158.08	\$40,316.16	2.00	\$20,158.08	\$40,316.16
Employee & Spouse (or Partner)	4.00	\$22,392.42	\$89,569.68	4.00	\$21,054.93	\$84,219.72
Family	8.00	\$31,297.74	\$250,381.92	7.00	\$31,295.69	\$219,069.83
Employee Cost Sharing Contribution (enter as negative -)			(\$113,157.36)			(\$107,364.00)
Subtotal	25.00		\$385,410.12	28.00		\$399,968.36
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,445.88	\$22,445.88	1	\$31,312.08	\$31,312.08
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$785.64)			(\$939.00)
Subtotal	1.00		\$21,660.24	1.00		\$30,373.08
Retirees - Health Benefits - Annual Cost						
Single Coverage	6	\$7,989.32	\$47,935.92	8	\$8,024.99	\$64,199.92
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	8	\$18,489.71	\$147,917.64	8	\$19,475.90	\$155,807.20
Family	3	\$31,172.24	\$93,516.72	3	\$34,631.24	\$103,893.72
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	17.00		\$289,370.28	19.00		\$323,900.84
GRAND TOTAL	43.00		\$696,440.64	48.00		\$754,242.28

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
Local School Debt	\$7,035,000.00	\$7,035,000.00	\$0.00
Regional School Debt			\$0.00
Utility Fund Debt			
Water			\$0.00
Sewer	\$262,371.30	\$262,371.30	\$0.00
N/A			\$0.00
N/A			\$0.00
N/A			\$0.00
0			\$0.00
Municipal Purposes			
Debt Authorized	\$3,376,263.03		\$3,376,263.03
Notes Outstanding	\$1,215,800.00		\$1,215,800.00
Bonds Outstanding			\$0.00
Loans and Other Debt	\$2,970,497.48	\$57.48	\$2,970,440.00
Total (Current Year)	\$14,859,931.81	\$7,297,428.78	\$7,562,503.03
Population (2010 census)	<u>7,227</u>		
Per Capita Gross Debt	<u>\$2,056.17</u>		
Per Capita Net Debt	<u>\$1,046.42</u>		
3 Yr. Average Property Valuation		<u>\$592,024,920.00</u>	
Net Debt as % of 3 Year Avg Property Valuation		<u>1.28%</u>	

	Current Year Budget	2019 Budget	2020 Budget
Utility Fund - Principal	\$17,482.00	\$18,975.70	\$18,484.90
Utility Fund - Interest	\$7,872.00	\$7,347.00	\$6,778.00
Bond Anticipation Notes - Principal	\$75,912.00		
Bond Anticipation Notes - Interest	\$18,700.00		
Bonds - Principal			
Bonds - Interest			
Loans & Other Debt - Principal	\$482,219.00	\$492,891.55	\$509,637.61
Loans & Other Debt - Interest	\$106,915.00	\$83,743.58	\$68,937.01
Total	\$709,100.00	\$602,957.83	\$603,837.52
Total Principal	\$575,613.00	\$511,867.25	\$528,122.51
Total Interest	\$133,487.00	\$91,090.58	\$75,715.01
% of Total Current Year Budget	8.68%		
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	

All Additional Future
Years' Budgets

\$207,429.50

\$32,184.00

\$1,485,749.44

\$190,117.25

\$1,915,480.19

\$1,693,178.94

\$222,301.25

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)

None	