



**2015
BOROUGH OF DUMONT
RESOLUTION**

MEMBERS	AYE	NAY	ABSTAIN	ABSENT
CORREA	✓			
HAYES	✓			
MANNA	✓			
MORRELL	✓			
RIQUELME	✓			
ZAMECHANSKY	✓			
MAYOR KELLY				
TOTALS	6			

Resolution No. 115
Date: April 7, 2015
Page: 1 of 58
Subject: 2015 Municipal Budget
Purpose: Introduction
Dollar Amount: _____
Prepared By: Gary Vinci, Borough Auditor

Offered by: Morrell
Seconded by: Zamechansky

Certified as a true copy of a Resolution adopted by the Borough of Dumont on above date at a Regular Meeting by: Susan Connelly

**Susan Connelly, RMC, Municipal Clerk
Borough of Dumont, Bergen County, New Jersey**

2015 BUDGET INTRODUCTION

BE IT RESOLVED, that the following statements of revenues and appropriations attached hereto constitute the local Budget of the Borough of Dumont, Bergen County, New Jersey for the year 2015.

BE IT FURTHER RESOLVED, that the said budget summary shall be published in the Record in the April 14, 2015 issue, and that a hearing on the Budget will be held at the Dumont Senior Center, 39 Dumont Avenue, Dumont, N.J. on May 5, 2015 at 6:30PM. or as soon thereafter as the matter may be heard.

Attest: Susan Connelly
Susan Connelly, RMC
Municipal Clerk

Carl J. Manna
Carl J. Manna, Council President

**2015
MUNICIPAL BUDGET**

Municipal Budget of the Borough of Dumont, County of Bergen for the Fiscal Year 2015

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the 7th day of April, 2015 and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Susan Conolly
Clerk
80 West Madison Avenue
Address
Dumont, New Jersey 07628
Address
201-387-5022
Phone Number

Certified by me, this 7th day of April, 2015

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 7th day of April, 2015

Gary J. Vinci
Registered Municipal Accountant
Name
17-17 Route 208N, Fair Lawn, NJ 07410
Address
(201) 791-7100
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 7th day of April, 2015
[Signature]
Chief Financial Officer

DO NOT USE THESE SPACES

(Do not advertise this Certification form)

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the amount to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2015 By: _____

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-79.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services

Dated: _____, 2015 By: _____

2015 MUNICIPAL DATA SHEET
(MUST ACCOMPANY 2014 BUDGET)

MUNICIPALITY: Borough of DUMONT COUNTY: BERGEN

James J. Kelly	12/31/2015
Mayor's Name	Term Expires

Municipal Officials	
Susan Connelly	1/1/06
Municipal Clerk	Date of Orig. Appt. C-1468
Frank Berardo	995
Tax Collector	Cert No.
Matthew Rutch	N-1556
Acting Chief Financial Officer	Cert No.
Gary J. Vinci	CR00411
Registered Municipal Accountant	Lic No.
Gregg Paster	
Municipal Attorney	

Governing Body Members	
Name	Term Expires
Carl J. Manna	12/31/2015
Rafael Riquelme	12/31/2015
Ellen Zamechansky	12/31/2016
Barbara Correa	12/31/2016
Matthew Hayes	12/31/2017
Donald Morrell	12/31/2017

Official Mailing Address of Municipality

Borough of Dumont
 80 West Madison Avenue
 Dumont, New Jersey 07628
 Fax #: 201-387-5065

Please attach this to your 2015 Budget and Mail to:

Director, Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton, NJ 08625

Division Use Only
Municode: _____
Public Hearing Date: _____

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

BOROUGH OF DUMONT, COUNTY OF BERGEN

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Dumont, County of Bergen, for the Fiscal Year 2015

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2015;

Be it Further Resolved, that said Budget be published in the Record in the issue of April 14, 2015.

The Governing Body of the Borough of Dumont does hereby approve the following as the Budget for the year 2015:

RECORDED VOTE (Insert last name)	Ayes	{ Corra { HAYES { MANNA { MORRELL { Riquelme Zamechansky	Nayes	{ { {	Abstained	{ { {
					Absent	{ {

Notice is hereby given that the Budget and Tax Resolution was approved by the Governing Body of the Borough of Dumont, County of Bergen, on April 7, 2015.

A hearing on the Budget and Tax Resolution will be held at the Senior Center, 39 Dumont Avenue, on May 5, 2015 at 6:30P.M. at which time and place objections to said Budget and Tax Resolution for the year 2015 may be presented by taxpayers or other interested persons.

**EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET**

		YEAR 2015
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)		XXXXXXXXXX XX
1. Appropriations within "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-1, Sheet 19) (N.J.S. 40A:4-45.2)}		15,870,284
2. Appropriations excluded from "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		4,569,813
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		4,569,813
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.00 Percent of Tax Collections		1,155,000
4. Total General Appropriations (Item 9, Sheet 29)		
Building Aid Allowance 2015 - \$ _____ for Schools-State Aid 2014 - \$ _____		21,595,097
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,062,940
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)		XXXXXXXXXX XX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)		16,925,530
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimum Library Levy		606,627

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2014 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	21,108,362	00						
Budget Appropriations Added by N.J.S. 40A:4-87		00						
Emergency Appropriations	233,651	00						
Total Appropriations	21,342,013	00						
<u>Expenditures</u>								
Paid or Charged (Including Reserve for Uncollected Taxes)	20,766,433	00						
Reserved	575,573	00						
Unexpended Balances Cancelled	7	00						
Total Expenditures and Unexpended Balances Cancelled	21,342,013	00						
Overexpenditures*	-	00						

**Explanations of Appropriations for
"Other Expenses"**

The amounts appropriated under the title of "Other Expenses" are for operating costs other than "Salaries & Wages".

Some of the Items included in "Other Expenses" are:

Materials, supplies and non-bondable equipment;

Repairs and maintenance of buildings, equipment, roads, etc.,

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, Insurance and many other items essential to the services rendered by municipal government.

*See Budget Appropriation Items so marked to the right column "Expended 2014 Reserved."

**EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE**

I. General

To the Residents of the Borough of Dumont

The 2015 Budget submitted herewith reflects the amount necessary for the support of the Municipal Operations.

Comparison of Tax Rates

At this time the Governing Body is unable to project with any accuracy the overall tax rate for the community. Both school and County tax requirements have not yet been finalized. The Mayor and Council has only the authority to approve the "Local Municipal Budget". Based on the preliminary budget, the average home currently assessed at \$307,000, will increase \$98 for the municipal tax portion of the tax bill.

The table below is a comparison of the projected 2015 municipal tax rate/dollars and the actual 2014 tax rate/dollars.

	Tax Rate		Tax Dollars		Increase (Decrease)
	2014	Estimated for 2015	2014 Tax on Average Home (\$307,000)	2015 Tax on Average Home (\$307,000)	
Municipal					
Operations	\$ 0.969	\$ 1.001	\$ 2,975	\$ 3,073	\$ 98
Free Public Library	0.036	0.036	111	111	-
	<u>\$ 1.005</u>	<u>\$ 1.037</u>	<u>\$ 3,086</u>	<u>\$ 3,184</u>	<u>\$ 98</u>

II. Appropriations "CAP"

This year the Mayor and Council was confronted with a limit placed on Municipal expenditures. That limit is referred to as the "CAP" and provides that in the preparation of its annual budget a municipality shall limit any increase to the "Cost of Living Adjustment" ("COLA") or the index rate whichever is less, over the previous years final appropriation. A municipality may in any year in which the COLA is less than or equal to 2.0%, increase its allowable inside the "CAP" spending to 3.5% upon passage of a COLA rate ordinance. The governing body intends on adopting a COLA ordinance in order to increase the "CAP" to 3.5%.

Chapter 68, Public Laws of 1976 (see revised and amended by P.L. 2004, C. 74) places limits on municipal expenditures commonly referred to as the "CAP", which is actually calculated by a method established by the Law.

The actual calculation is somewhat complex, but in general it works as follows: Starting with the 2014 Budget for Total General Appropriations, the following figures are deducted; Reserve for Uncollected Taxes, Debt Service, Capital Improvements, Emergency Authorizations and State or Federal Aid. This gives you the basic "CAP" or the the increase in appropriations over the 2014 Total General Appropriations.

In addition to the increase allowed above, other increases are allowed

- o increases funded by the added valuation from new construction and improvements
- o amounts approved by referendum.
- o amounts available from prior year "CAP" banks

Sheet 3b

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

<u>II. Appropriation "CAP" (Continued)</u>		<u>III. TAX LEVY CAP</u>	
<p>The actual "CAP" for this municipality is subject to review and approval by the Division of Local Government Services in the State Department of Community Affairs. The calculation upon which this budget was prepared is as follows:</p>		<p>Chapter 62 of the Laws of 2007 established a formula that limits increases in the municipal tax levy. The levy cap is in addition to the existing appropriation CAP for municipalities. The core of the formula is a 2.0% increase to the previous year's tax levy, which is then subject to various modifications, exclusions and waiver requests. The formula to calculate the 2015 tax levy CAP is as follows:</p>	
Total Appropriations for the 2014 Original Budget	\$21,108,362	2014 Amount to be Raised by Taxation - Municipal	\$ 16,374,628
<u>Modifications:</u>		Less: Prior Year Deferred Charges	<u>(73,903)</u>
Less:		Net Prior Year Tax Levy for Municipal Purpose	16,300,725
Reserve for Uncollected Taxes	\$ 1,130,000	Plus 2% Cap Increase	<u>326,015</u>
Municipal Debt Service	1,683,384		16,626,740
Other Operations Excluded from "CAP"	2,541,956	<u>Modifications</u>	
Capital Improvements	50,000	Health Insurance Cost Increases	\$ 85,762
Deferred Charges	<u>173,903</u>	Debt Service Increases	24,832
Total Modifications	<u>5,579,243</u>	Pension Obligations	76,939
Amount Which "CAP" is Applied	15,529,119	Deferred Charges	50,000
CAP Increase (1.5%)	232,937	Value of New Construction	23,420
Additional CAP (Increase to 3.5%)	310,582	Cancelled Exclusions - Debt Service	<u>(7)</u>
New Construction	<u>23,420</u>		<u>260,946</u>
Total General Appropriations for Municipal Purposes Within "CAP"	16,096,058	Adjusted Tax Levy After Exclusions	16,887,686
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>15,870,284</u>	2012 CAP Bank Utilized	<u>37,844</u>
Amount Below Allowable Appropriations "CAP"	<u>\$ 225,774</u>		16,925,530
The Borough has an appropriation CAP Bank of \$685,784 available from the 2013 and 2014 Municipal Budgets.		Amount to be Raised by Taxation - Municipal	<u>16,925,530</u>
			\$ -
		The Borough has a tax levy CAP bank of \$384,346 available from the 2012, 2013 and 2014 budgets.	

Sheet 3c

NO MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures).
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

IV. Employee Group Insurance

Pursuant to Chapter 78 of the Laws of 2012 local government shall begin collecting a percentage of employee salaries to offset employer health care costs. This law applies to all employees and will be effective upon the completion of any labor contracts that were in effect at the time the law was enacted. Setforth below is information required to be disclosed pertaining to employee group insurance:

Total Anticipated Cost	\$ 2,026,275
Less: Employee Contributions	<u>(250,000)</u>
Total Required Budget Appropriation	<u>\$ 1,776,275</u>

The Governing Body will be ready to answer and discuss, at the public hearing any questions regarding items in this budget subject to its control and discretion. On May 5, 2015 at 8:30 P.M., at the Senior Center, 39 Dumont Avenue, a hearing on the 2015 Municipal Budget will be held. The public has the right and is encouraged to provide oral and written comments, ask questions and otherwise participate in the budget adoption process.

Information on the 2015 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting John Perkins, Borough Administrator at 80 West Madison Ave. Dumont, NJ 07628, (201) 387-5060.

It is the intent of the Governing Body to not only scrutinize every request for spending but to pursue (within its legal powers) prompt collection of revenue and to find, if possible, new sources of income. It is our belief that, in preparing this budget, we have exercised prudence, good judgement and sound fiscal policies.

We wish also at this time to acknowledge the cooperation of all department heads and others who had a part in preparing this budget.

Your Governing Body

Sheet 3c-1

NO MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. **HOW THE LEVY AND APPROPRIATION "CAP" WAS CALCULATED.** (Explain in words what the "CAPS" mean and show the figures).
2. **A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM** (e.g. If Police S&W appears in the regular section and also under "Operations Excluded from "CAPS" section, combine the figures for purposes of citizen understanding. If you are requesting a "CAP Waiver", this should also be included in this section).

**EXPLANATORY STATEMENT
BUDGET MESSAGE - STRUCTURAL BUDGET IMBALANCES**

	<i>Revenues at Risk</i>	<i>Non-recurring current appropriations</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
X					General Capital Surplus	\$25,000.00	Balance available for future years reduced to \$39,675
X					FEMA Reimbursement	\$100,000.00	Non-recurring revenue
	X				Emergency Appropriations	\$233,651.00	
X					Surplus Anticipated	\$1,100,000.00	Ability to regenerate surplus subject to economy, tax collection rate.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

ANALYSIS OF COMPENSATED ABSENCE LIABILITY

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Legal basis for benefit (check applicable items)		
			Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Department of Public Works			X		
Police Department			X		
Other					X
Police Dispatch					X
Totals		\$0			
Total Funds Reserved as of end of 2014:		\$ -0-			
Total Funds Appropriated in 2015:		\$ -0-			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized
		2015	2014	In Cash in 2014
1. Surplus Anticipated	08-101	1,100,000.00	1,249,000.00	1,249,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	1,100,000.00	1,249,000.00	1,249,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	xxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Licenses	xxxxxxxx			
Alcoholic Beverages	08-103	14,000.00	14,000.00	14,713.00
Other	08-104	5,000.00	5,000.00	5,839.00
Fees and Permits	08-105	50,000.00	50,000.00	83,326.00
Fines and Costs:	xxxxxxxx			
Municipal Court	08-110	150,000.00	165,000.00	157,721.00
Other	08-109			
Interest and Costs on Taxes	08-112	90,000.00	90,000.00	90,862.00
Cable Television Franchise Fees	08-107	210,000.00	200,000.00	227,578.00
Parking Meters	08-111			
Interest on Investments and Deposits	08-113	12,000.00	12,000.00	16,905.00
Anticipated Utility Operating Surplus	08-114			
Interest and Costs on Assessments	08-115			
Recreation Fees	08-105	45,000.00	40,000.00	50,850.00
Fire Inspections	08-105	20,000.00	20,000.00	21,605.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	596,000.00	596,000.00	669,399.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	09-200	91,826.00	91,826.00	91,826.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	09-202	1,263,426.00	1,263,426.00	1,263,426.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,355,252.00	1,355,252.00	1,355,252.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations (N.J.S. 40A:4-36 and N.J.A.C. 5:23-4.17)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	150,000.00	140,000.00	170,052.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX			
Additional Dedicated Uniform Construction Code Fees offset with Appropriations (N.J.S. 40A:4-45.3h and N.J.A.C. 5:23-4.17)	XXXXX			
Uniform Construction Code Fees	08-160			
	XXXXX			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	150,000.00	140,000.00	170,052.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized
		2015	2014	In Cash in 2014
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section E: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	XXXXX	XXXXX	XXXXX	XXXXX
Total Section E: Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	XXXXXXXX 08-003			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized
		2015	2014	In Cash in 2014
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXX	XXXXX	XXXXX
Clean Communities Grant	10-701	26,064.00	27,794.00	27,794.00
Recycling Tonnage Grant	10-702	18,924.00	22,253.00	22,253.00
Police Body Armor	10-703	5,346.00	4,267.00	4,267.00
Alcohol Education and Rehabilitation	10-704	354.00	475.00	475.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	XXXXX	XXXXX	XXXXX	XXXXX
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	XXXXXXXX 10-001	XXXXXXXX 50,688.00	XXXXXXXX 54,789.00	XXXXXXXX 54,789.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized In Cash in 2014
		2015	2014	
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			
Life Hazard Use Fees	08-107	11,000.00	11,000.00	12,309.00
Sale of Recyclables	08-108	60,000.00	87,000.00	81,920.00
PILOT- Senior Citizen Club	08-109	40,000.00	32,000.00	53,506.00
Reserve for Payment of Debt	08-110	25,000.00	25,000.00	25,000.00
General Capital Fund Balance	08-111	25,000.00	25,000.00	25,000.00
Police Outside Services - Admin. Fees	08-112	50,000.00	50,000.00	50,000.00
FEMA Reimbursements	08-113	100,000.00		

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized
		2015	2014	In Cash in 2014
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	XXXXXX 08-004	XXXXXX 311,000.00	XXXXXX 230,000.00	XXXXXX 247,735.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized
		2015	2014	In Cash in 2014
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,100,000.00	1,249,000.00	1,249,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	-	-	-
3. Miscellaneous Revenues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Total Section A: Local Revenues	08-001	596,000.00	596,000.00	669,399.00
Total Section B: State Aid Without Offsetting Appropriations	09-001	1,355,252.00	1,355,252.00	1,355,252.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	150,000.00	140,000.00	170,052.00
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Muni. Service Agree.	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public & Private Revenues	10-001	50,688.00	54,789.00	54,789.00
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	311,000.00	230,000.00	247,735.00
Total Miscellaneous Revenues	13-099	2,462,940.00	2,376,041.00	2,497,227.00
4. Receipts from Delinquent Taxes	15-499	500,000.00	490,000.00	479,144.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,062,940.00	4,115,041.00	4,225,371.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	16,925,530.00	16,374,628.00	16,890,443.00
b) Addition to Local District School Tax	07-191			xxxxxx
c) Minimum Library Tax	07-192	606,627.00	618,693.00	618,693.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	17,532,157.00	16,993,321.00	17,509,136.00
7. Total General Revenues	13-299	21,595,097.00	21,108,362.00	21,734,507.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT FUNCTIONS							
General Administration							
Salaries and Wages	20-100-1	272,370.00	280,140.00		280,300.00	278,200.00	2,100.00
Other Expenses	20-100-2	85,500.00	121,436.00		121,436.00	100,753.00	20,683.00
Postage	20-100-2	19,000.00	20,000.00		20,000.00	18,303.00	1,697.00
Ethics Board							
Salaries and Wages	20-100-1		540.00		540.00	90.00	450.00
Other Expenses	20-100-2		2,000.00		1,100.00	321.00	779.00
Elections							
Other Expenses	20-125-2	14,175.00	14,000.00		14,000.00	13,935.00	65.00
Financial Administration							
Salaries and Wages	20-130-1	147,170.00	166,699.00		166,919.00	166,917.00	2.00
Other Expenses	20-130-2	89,278.00	90,483.00		90,483.00	46,325.00	44,158.00
Tax Assessment Administration							
Salaries and Wages	20-150-1	21,619.00	25,101.00		22,101.00	21,247.00	854.00
Other Expenses	20-150-2	7,100.00	5,000.00		6,500.00	6,432.00	68.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Revenue Administration (Tax Collection)							
Salaries and Wages	20-145-1	81,505.00	77,055.00		77,055.00	76,567.00	488.00
Other Expenses	20-145-2	9,350.00	9,545.00		8,545.00	7,568.00	977.00
Legal Services & Costs							
Borough Attorney- Other Expenses	20-155-2	75,500.00	45,500.00	40,000.00	85,500.00	70,593.00	14,907.00
Special Counsel - Other Expenses	20-155-2	110,000.00	40,000.00	55,000.00	95,000.00	78,952.00	16,048.00
Engineering Services and Costs							
Other Expenses	20-165-2	65,000.00	48,500.00		69,500.00	63,735.00	5,765.00
LAND USE ADMINISTRATION							
Planning Board/Zoning Board							
Salaries and Wages	21-180-1	1,400.00	2,000.00		2,300.00	2,114.00	186.00
Other Expenses	21-180-2	8,350.00	6,500.00		8,700.00	8,684.00	16.00
Rent Leveling Board							
Salaries and Wages	22-196-1		540.00		540.00	90.00	450.00
Other Expenses	22-196-2		1,200.00		1,200.00	350.00	850.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE							
Unemployment Insurance	23-215-2	20,000.00	24,000.00		24,000.00	24,000.00	-
General Liability	23-210-2	329,008.00	320,315.00		320,315.00	318,549.00	1,766.00
Workers Compensation	23-215-2	319,686.00	311,702.00		311,702.00	311,702.00	-
Employee Group Health	23-220-2	1,776,275.00	1,688,179.00		1,588,179.00	1,561,287.00	26,892.00
Health Benefit Waiver	23-221-2	17,500.00	10,081.00		13,206.00	13,202.00	4.00
PUBLIC SAFETY FUNCTIONS							
Police Department							
Salaries and Wages	25-240-1	5,327,564.00	5,116,435.00	65,000.00	5,236,435.00	5,211,072.00	25,363.00
Other Expenses	25-240-2	66,800.00	159,572.00		159,572.00	152,784.00	6,788.00
Police Reserve- Other Expenses	25-240-2	4,000.00	4,000.00		4,000.00	3,222.00	778.00
Emergency Management	25-240-2	2,000.00	4,000.00		4,000.00	630.00	3,370.00
Volunteer Ambulance Corp.							
Other Expenses	25-260-2	28,000.00	28,000.00		28,000.00	28,000.00	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY FUNCTIONS (Continued)							
Fire (Volunteer Fire Company)							
Other Expenses	25-265-2	92,400.00	87,450.00		89,450.00	87,269.00	2,181.00
Aid to Volunteer Fire Companies	25-265-2	42,000.00	42,000.00		42,000.00	42,000.00	-
Rental of Fire Houses	25-265-2	32,000.00	30,000.00		30,000.00	28,000.00	2,000.00
Life Hazard Use Fees							
Salaries and Wages	25-265-1	21,465.00	25,000.00		22,500.00	20,870.00	1,630.00
Other Expenses	25-265-2	7,250.00	500.00		5,500.00	5,103.00	397.00
Fire Hydrant Service	25-265-2	188,000.00	188,000.00		182,000.00	181,185.00	815.00
Municipal Prosecutor							
Salaries and Wages	25-275-1	7,944.00	7,944.00		7,944.00	7,944.00	-
Other Expenses	25-275-2		100.00		100.00		100.00
PUBLIC WORKS FUNCTIONS							
Road Repairs and Maintenance							
Salaries and Wages	26-290-1	1,906,102.00	1,861,806.00		1,861,806.00	1,818,593.00	43,213.00
Other Expenses	26-290-2	173,900.00	194,810.00	13,651.00	185,961.00	164,387.00	21,574.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS FUNCTIONS (Continued)							
Garbage & Trash Removal							
Other Expenses	26-305-2	1,169,992.00	1,310,895.00		1,306,520.00	1,127,667.00	178,853.00
Recycling							
Salaries and Wages	26-305-1	3,931.00	3,931.00		3,931.00	3,931.00	-
Public Buildings and Grounds							
Salaries and Wages	26-310-1	130,404.00	126,601.00		129,601.00	128,242.00	1,359.00
Other Expenses	26-310-2	41,500.00	29,750.00		30,950.00	30,777.00	173.00
Sewer System							
Other Expenses	26-311-2	10,000.00	5,000.00		12,500.00	11,894.00	606.00
Shade Tree							
Other Expenses	26-300-2	10,500.00	18,100.00		18,100.00	7,810.00	10,290.00
HEALTH AND HUMAN SERVICES FUNCTIONS							
Board of Health							
Salaries and Wages	27-330-1	35,055.00	35,435.00		35,435.00	35,435.00	-
Other Expenses	27-330-2	81,800.00	85,475.00		85,475.00	69,036.00	16,439.00
Other Expenses-Contractual (Animal Shelter)	27-330-2	19,000.00	25,000.00		25,000.00	22,198.00	2,802.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES FUNCTIONS (Continued)							
Board of Health							
Hepatitis Program	27-330-2	500.00	600.00		600.00		600.00
Environmental Commission							
Other Expenses	27-335-2	500.00	500.00		500.00	400.00	100.00
Administration of Public Assistance							
Salaries and Wages	27-345-1	4,000.00	3,182.00		3,292.00	3,058.00	234.00
Aid to Community Center for Mental Health	27-360-2	8,000.00	8,000.00		8,000.00	8,000.00	-
PARK AND RECREATION FUNCTIONS							
Senior Citizens							
Salaries and Wages	28-373-1	71,061.00	67,239.00		67,239.00	67,069.00	170.00
Other Expenses	28-373-2	13,050.00	13,350.00		13,350.00	12,118.00	1,232.00
Parks and Playgrounds							
Salaries and Wages	28-375-1	84,996.00	81,667.00		81,667.00	76,508.00	5,159.00
Other Expenses	28-375-2	25,850.00	34,550.00		37,050.00	35,101.00	1,949.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
OTHER COMMON OPERATING FUNCTIONS							
Celebration of Public Events, Anniversary or Holiday	30-420-2	20,000.00	16,000.00		16,000.00	13,763.00	2,237.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	131,032.00	127,936.00		127,936.00	120,484.00	7,452.00
Other Expenses	43-490-2	12,500.00	13,500.00		13,500.00	10,203.00	3,297.00
Public Defender (P.L. 1997, C.256)							
Salaries and Wages	43-495-1	4,964.00	4,964.00		4,964.00	4,964.00	

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Dedicated Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
CODE ENFORCEMENT AND ADMINISTRATION							
Uniform Construction Code Enforcement Functions							
Salaries and Wages	22-195-1	190,600.00	178,202.00		186,802.00	186,277.00	525.00
Other Expenses	22-195-2	15,500.00	3,400.00		19,400.00	18,668.00	732.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
UTILITY EXPENSES AND BULK PURCHASES							
Electricity/Natural Gas	31-430-2	215,000.00	152,000.00	60,000.00	212,000.00	211,433.00	567.00
Street Lighting	31-435-2	175,000.00	175,000.00		175,000.00	172,026.00	2,974.00
Telephone	31-440-2	84,000.00	84,000.00		84,000.00	83,650.00	350.00
Water	31-445-2	22,000.00	28,000.00		28,000.00	19,124.00	8,876.00
Gasoline	31-460-2	150,000.00	170,000.00		170,000.00	146,469.00	23,531.00
Total Operations (Item 8(A)) within "CAPS"	34-199	14,100,946.00	13,862,410.00	233,651.00	14,085,201.00	13,567,280.00	517,921.00
B. Contingent	35-470			xxxxxx			-
Total Operations including Contingent - Within "CAPS"	34-201	14,100,946.00	13,862,410.00	233,651.00	14,085,201.00	13,567,280.00	517,921.00
Detail:							
Salaries & Wages	34-201-1	8,444,182.00	8,192,417.00	65,000.00	8,319,307.00	8,229,672.00	89,635.00
Other Expenses(Including Contingent)	34-201-2	5,656,764.00	5,669,993.00	168,651.00	5,765,894.00	5,337,608.00	428,286.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory							
Expenditures - Municipal within "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
(1) DEFERRED CHARGES:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Emergency Authorizations	46-870-2			XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
				XXXXXX			XXXXXX
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				XXXXXX			XXXXXX

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and statutory Expenditures - Municipal within "CAPS" (continued)	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
(2) STATUTORY EXPENDITURES	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Contribution to:							
Social Security System (O.A.S.I)	36-472	345,000.00	345,000.00		347,500.00	343,812.00	3,688.00
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Fireman's Retirement System of NJ	36-475-2	987,123.00	932,557.00		932,557.00	932,557.00	-
Public Employees' Retirement System	36-471-2	436,015.00	388,202.00		388,202.00	387,246.00	956.00
Defined Contribution Retirement Plan (DCRP)	36-473-2	1,200.00	950.00		1,135.00	1,047.00	88.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,769,338.00	1,666,709.00	-	1,669,394.00	1,664,662.00	4,732.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	15,870,284.00	15,529,119.00	233,651.00	15,754,595.00	15,231,942.00	522,653.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
		xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	XXXXX
UTILITY EXPENSES AND BULK PURCHASES							
Bergen County Utilities Authority - Contractual	31-455-2						
Operations	31-455-2	1,212,574.00	1,197,703.00		1,197,703.00	1,197,703.00	-
Debt Service	31-455-2	522,953.00	544,889.00		544,889.00	544,889.00	-
EDUCATION FUNCTIONS							
Maintenance of Free Public Library (Ch. 82, 541 P.L. 1985)	29-390-2	606,627.00	639,575.00		639,575.00	639,575.00	-
GENERAL GOVERNMENT FUNCTIONS							
Reserve for Tax Appeals	30-426-2	55,000.00	55,000.00		55,000.00	55,000.00	-
PUBLIC SAFETY FUNCTIONS							
Length of Service Awards Program (LOSAP)	25-265-2	50,000.00	50,000.00		50,000.00		50,000.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	34-300	2,447,154.00	2,487,167.00	-	2,487,167.00	2,437,167.00	50,000.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Interlocal Municipal Service Agreements	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	34-303	-	-	-	-	-	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated			Expended 2014		
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx	xxxxxx	xxxxxx				xxxxxx
Clean Communities Grant							
State Share	41-701-2	26,064.00	27,794.00		27,794.00	27,794.00	-
Recycling Tonnage Grant							
Other Expenses	41-702-2	18,924.00	22,253.00		22,253.00	22,253.00	-
Police Body Armor							
Other Expenses	41-703-2	5,346.00	4,267.00		4,267.00	1,822.00	2,445.00
Alcohol Education and Rehabilitation							
Other Expenses	41-704-2	354.00	475.00		475.00		475.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	44-902						
Capital Improvement Fund	44-901	50,000.00	50,000.00		50,000.00	50,000.00	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs OFF-SET by Revenues	XXXXX	XXXXX		XXXXX	XXXXX	XXXXX	XXXXX
New Jersey Transportation Trust Fund Authority Act	41-865						
Total Capital Improvements Excluded from "CAPS"	44-999	50,000.00	50,000.00	-	50,000.00	50,000.00	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	45-920	700,000.00	680,000.00		680,000.00	680,000.00	xxxxx
Payment of Bond Anticipation Note Principal	45-925	151,000.00	110,080.00		110,080.00	110,080.00	xxxxx
Interest on Bonds	45-930	291,805.00	313,943.00		313,943.00	313,942.00	xxxxx
Interest on Notes	45-935	58,068.00	48,540.00		56,715.00	56,715.00	xxxxx
							xxxxx
Green Trust Loan Program:	xxxxx						xxxxx
Loan Repayments for Principal and Interest - Multi-Parks	45-941	12,436.00	12,437.00		12,437.00	12,437.00	xxxxx
Bergen County Improvement Authority- Loan Repayment	45-950	79,521.00	74,943.00		74,943.00	74,943.00	xxxxx
							xxxxx
NJEIT Loan Principal	45-960	352,402.00	345,833.00		345,833.00	345,828.00	xxxxx
NJEIT Loan Interest	45-961	93,088.00	97,608.00		97,608.00	97,607.00	xxxxx
							xxxxx
							xxxxx
Capital Lease Obligations Approved After 7/1/2007							xxxxx
Principal	45-941						xxxxx
Interest	45-941						
Total Municipal Debt Service Excluded from "CAPS"	45-999	1,738,320.00	1,683,384.00	-	1,691,559.00	1,691,552.00	xxxxx

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	46-870	233,651.00	100,000.00	xxxxx	100,000.00	100,000.00	xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	46-875	50,000.00	50,000.00	xxxxx	50,000.00	50,000.00	xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	46-871			xxxxx			xxxxx
Deferred Charges to Future Taxation Unfunded	46-876			xxxxx			xxxxx
Ord. No. 1223	43-876		23,903.00	xxxxx	23,903.00	23,903.00	xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	46-999	283,651.00	173,903.00	xxxxx	173,903.00	173,903.00	xxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc) Transferred to B.O.E. for Use of Local Schools	37-480			xxxxx			xxxxx
(N) (N.J.S.A. 40:48-17.1 & 17.3) with Prior written Consent of Local Finance Board: Cash Deficit of Preceding Year	29-405			xxxxx			xxxxx
(G)	46-885			xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	4,569,813.00	4,449,243.00	-	4,457,418.00	4,404,491.00	52,920.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2014	
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved
For Local School District Purposes - Excluded from "CAPS"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
(1) Type 1 District School Debt Service	XXXXX						XXXXX
Payment of Bond Principal	48-920						XXXXX
Payment of Bond Anticipation Notes	48-925						XXXXX
Interest on Bonds	48-930						XXXXX
Interest on Notes	48-935						XXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Emergency Authorizations - Schools	29-406						XXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						
Total of Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	-
(K) Total Municipal Appropriations for Local District School Purposes (Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	-
(O) Total General Appropriations Excluded from "CAPS"	34-399	4,569,813.00	4,449,243.00	-	4,457,418.00	4,404,491.00	52,920.00
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	20,440,097.00	19,978,362.00	233,651.00	20,212,013.00	19,636,433.00	575,573.00
(M) Reserve for Uncollected Taxes	50-899	1,155,000.00	1,130,000.00		1,130,000.00	1,130,000.00	XXXXX
9. Total General Appropriations	34-499	21,595,097.00	21,108,362.00	233,651.00	21,342,013.00	20,766,433.00	575,573.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations		Appropriated				Expended 2014		
		For 2015	For 2014	For 2014 By Emergency Appropriations	Total For 2014 As Modified By All Transfers	Paid or Charged	Reserved	
(H-1)	Total General Appropriations for							
	Municipal Purposes within "CAPS"	34-299	\$15,870,284.00	\$15,529,119.00	\$233,651.00	\$15,754,595.00	\$15,231,942.00	\$522,653.00
(A)	Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
	Other Operations	34-300	2,447,154.00	2,487,167.00	-	2,487,167.00	2,437,167.00	50,000.00
	Uniform Construction Code	22-999	-	-	-	-	-	-
	Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-
	Additional Appropriation Offset by Revenues	34-303	-	-	-	-	-	-
	Public & Private Programs Offset by Revenues	40-999	50,688.00	54,789.00	-	54,789.00	51,869.00	2,920.00
	Total Operations - Excluded from Caps	34-305	2,497,842.00	2,541,956.00	-	2,541,956.00	2,489,036.00	52,920.00
(C)	Capital Improvements	44-999	50,000.00	50,000.00	-	50,000.00	50,000.00	-
(D)	Municipal Debt Service	45-999	1,738,320.00	1,683,384.00	-	1,691,559.00	1,691,552.00	xxxxx
(E)	Deferred Charges - Excluded from "CAPS"	46-999	283,651.00	173,903.00	xxxxx	173,903.00	173,903.00	xxxxx
(F)	Judgements	37-480	-	-	-	-	-	-
(G)	Cash Deficit-with Prior Consent of LFB	46-885	-	-	xxxxx	-	-	xxxxx
(K)	Local District School Purposes	29-410	-	-	-	-	-	-
(N)	Transferred to Board of Education	29-405	-	-	xxxxx	-	-	xxxxx
(M)	Reserve for Uncollected Taxes	50-899	1,155,000.00	1,130,000.00	xxxxx	1,130,000.00	1,130,000.00	xxxxx
	Total General Appropriations	34-499	21,595,097.00	21,108,362.00	233,651.00	21,342,013.00	20,766,433.00	575,573.00

**BOROUGH OF DUMONT
2014 MUNICIPAL BUDGET**

Sheets 31 - 37 - Not Applicable to Municipal Budget and have been omitted from this document

DEDICATED ASSESSMENT BUDGET **N/A** **UTILITY**

14. DEDICATED REVENUES FROM	FCOA	Anticipated				Realized in Cash in 2014
		2015		2014		
Assessment Cash	53-101					
Deficit (<u> </u> Utility Budget)	53-885					
Total <u> </u> Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated				Expended 2014 Paid or Charged
		2015		2014		
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total <u> </u> Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2015 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974; Board of Recreation Commission; Parking Offenses Adjudication Act; Recreation Trust Fund; Celebration of Public Events - Donations; Police Department - Donations; Developer's Escrow; Uniform Fire Safety Penalties Monies; Shade Trees - Donations; Snow Removal (Storm Recovery), are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement".

APPENDIX TO BUDGET STATEMENT

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND
CHANGE IN CURRENT SURPLUS

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2014

ASSETS			
Cash and Investments	1110100	3,426,607	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000		00
Federal and State Grants Receivable	1110200		00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	733,400	00
Tax Title Liens Receivable	1110400	5,706	00
Property Acquired By Tax Title Lien Liquidation	1110500	79,526	00
Other Receivables	1110600	13,863	00
Deferred Charges Required to be in 2015 Budget	1110700	283,651	00
Deferred Charges Required to be in Budgets Subsequent to 2015	1110800	50,000	00
Total Assets	1110900	4,592,753	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	2,026,099	00
Special Emergency Note Payable	2110100	100,000	00
Reserve for Receivables	2110200	832,495	00
Surplus	2110300	1,634,159	00
Total Liabilities, Reserves and Surplus		4,592,753	00

School Tax Levy Unpaid	2220100		
Less: School Tax Deferred	2220200	-	
*Balance Included in Above			
"Cash Liabilities"	2220300	-	

		YEAR 2014	YEAR 2013
Surplus Balance, January 1st	2310100	1,744,685 00	1,473,635 00
CURRENT REVENUE ON A CASH BASIS:			
Current Taxes			
*(Percentage collected:2014 98.52%, 2013 99.02%)	2310200	55,117,357 00	54,359,041 00
Delinquent Taxes	2310300	479,144 00	557,666 00
Other Revenues and Additions to income	2310400	3,009,623 00	3,148,374 00
Total Funds	2310500	60,350,809 00	59,538,716 00
EXPENDITURES AND TAX REQUIREMENTS:			
Municipal Appropriations	2310600	20,212,006 00	19,728,820 00
School Taxes (Including Local and Regional)	2310700	34,384,491 00	33,738,464 00
County Taxes (Including Added Tax Amounts)	2310800	4,353,730 00	4,408,036 00
Special District Taxes	2310900		
Other Expenditures and Deductions From Income	2311000	74 00	18,711 00
Total Expenditures and Tax Requirements	2311100	58,950,301 00	57,894,031 00
Less: Expenditures to be Raised by Future Taxes	2311200	233,651 00	100,000 00
Total Adjusted Expenditures and Tax Requirements	2311300	58,716,650 00	57,794,031 00
Surplus Balance, December 31st	2311400	1,634,159 00	1,744,685 00

Proposed Use of Current Fund Surplus in 2015 Budget

Surplus Balance December 31, 2014	2311500	1,634,159 00
Current Surplus Anticipated in 2015 Budget	2311600	1,100,000 00
Surplus Balance Remaining	2311700	534,159 00

2015
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.

If no Capital Budget is included, check the reason why:

Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.

No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.

Check appropriate box for number of years covered, including current year:

3 years. (Population under 10,000)

6 years. (Over 10,000 and all county governments)

____ years. (Exceeding minimum time period)

Check if municipality is under 10,000 has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

The following exhibit projects the proposed Capital needs for the Borough for the years 2015 through 2020. This Budget does not provide an appropriation for the purpose outlined, nor does it firmly commit the Governing Body to the projects or amounts listed. As each program is proposed, your Governing Body will make further determinations as to need and method of financing. The following is a recap of the yearly program totals:

<u>Year</u>	
2014	\$ 400,000.00
2015	0.00
2016	0.00
2017	0.00
2018	0.00
2019	0.00
	<u>\$400,000.00</u>

CAPITAL BUDGET (Current Year Action)
2015

Local Unit BOROUGH OF DUMONT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2015					6 TO BE FUNDED IN FUTURE YEARS
				5a 2015 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Acquisition of Equipment		\$400,000.00			\$20,000.00			\$380,000.00	
TOTALS - ALL PROJECTS		\$400,000.00			\$20,000.00			\$380,000.00	

6 YEAR CAPITAL PROGRAM 2015- 2020
Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF DUMONT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2015	5b 2016	5c 2017	5d 2018	5e 2019	5f 2020
Acquisition of Equipment		\$400,000.00		\$400,000.00					
TOTALS - ALL PROJECTS		\$400,000.00		\$400,000.00					

6 YEAR CAPITAL PROGRAM - 2015 - 2020
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF DUMONT

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS		4 CAPITAL IMPROVE- MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN- AID AND OTHER FUNDS	BONDS AND NOTES			
		3a Current Year 2015	3b Future Years				7a General	7b Self Liquidating	7c Assessment	7d School
Acquisition of Equipment	\$400,000.00			\$20,000.00			\$380,000.00			
TOTALS - ALL PROJECTS	\$400,000.00			\$20,000.00			\$380,000.00			

**BOROUGH OF DUMONT
2015 MUNICIPAL BUDGET**

Sheets 41 and 42 - Reserved for Adopting Resolution

MUNICIPALITY OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2014	APPROPRIATIONS	FCOA	Appropriated		Expended 2014	
		For 2015	For 2014				For 2015	For 2014	Paid or Charged	Reserved
Amount To Be Raised By Taxation	54-190				Development of Lands for Recreation and Conservation:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
					Salaries & Wages	54-385-1				
Interest Income	54-113				Other Expenses	54-385-2				
					Maintenance of Lands for Recreation and Conservation:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Reserve Funds:					Salaries & Wages	54-375-1				
					Other Expenses	54-375-2				
Total Trust Fund Revenues:	54-299				Historic Preservation: Salaries & Wages	54-176-1	XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
					Other Expenses	54-176-2				
SUMMARY OF PROGRAM					Acquisition of Lands for Recre- ation and Conservation	54-915-2				
Year Referendum Passed/Implemented Rate Assessed	NOT APPLICABLE				Acquisition of Farmland	54-916-2				
Total Tax Collected To Date					Down Payments on Improvements	54-902-2				
Total Expended To Date					Debt Service:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Total Acreage Preserved to Date					Payment of Bond Principal	54-920-2				XXXXXX XX
Recreation Land Preserved in 2014					Payment of Bond Anticipation Notes and Capital Notes	54-925-2				XXXXXX XX
Farmland Preserved in 2014					Interest on Bonds	54-930-2				XXXXXX XX
					Interest on Notes	54-935-2				XXXXXX XX
					Reserve for Future Use	54-950-2				
					Total Trust Fund Appropriations:	54-499				

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Borough of Dumont

Year Ending: December 31, 2014.

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

1 ORDINANCE NO 1416 IMPROVEMENTS TO PARKS AND FIELDS - Change Order #1 - \$28,318.00

2 ORDINANCE NO 1416 IMPROVEMENTS TO PARKS AND FIELDS - Change Order #2 - \$9,052.21

3

4

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice).

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

4/7/15
Date

Susan Connelly
Clerk of the Governing Body

09/20/2019

#1