



State of New Jersey Local Government Services

Year: **2018** Municipal User Friendly Budget

MUNICIPALITY: 0210 Dumont Borough - County of Bergen

Adopted

Municode: 0210

Filename: 0210_fba_2018.xlsm

Website: www.dumontnj.gov

Phone Number:

201-387-5022

Mailing Address:

80 West Madison Avenue

Email the UFB if not using Outlook

Municipality: Dumont

State: NJ

Zip: 07628

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James	J	Kelly	12/31/2019	jkelly@dumontboro.org

Chief Administrative Officer

Thomas		Richards		trichards@dumontboro.org
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Chief Financial Officer

Joseph		Rutch		joseph.rutch@gmail.com
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Municipal Clerk

Susan		Connelly		sconnelly@dumontboro.org
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Registered Municipal Accountant

Gary	J	Vinci		gvinci@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Louis		Di Paolo	12/31/2018	ldipaolo@dumontboro.org
Anthony		La Bruno	12/31/2020	alabruno@dumontboro.org
Carl		Manna	12/31/2019	cmanna@dumontboro.org
Rafael		Riquelme	12/31/2018	rriquelme@dumontboro.org
Lisa		Rossillo	12/31/2018	lrossillo@dumontboro.org
Carole		Stewart	12/31/2020	cstewart@dumontboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

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

	<u>Calendar Year</u> <u>Tax Rate</u>	<u>Calendar Year</u> <u>Tax Levy</u>	<u>% of</u> <u>Total Levy</u>	<u>Avg Residential</u> <u>Taxpayer Impact</u>
Municipal Purpose Tax	1.046	\$17,658,891.00	29.67%	\$3,211.22
Municipal Library	0.039	\$656,735.00	1.10%	\$119.73
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	2.146	\$36,234,439.00	60.89%	\$6,588.22
Regional School District			0.00%	\$0.00
County Purposes	0.282	\$4,761,072.00	8.00%	\$865.74
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.012	\$197,186.00	0.33%	\$36.84
Other County Levies (total)			0.00%	\$0.00

Total (Calendar Year 2017 Budget)	3.525	\$59,508,323.00	100.00%	\$10,821.75
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Total Taxable Valuation as of October 1, 2017 \$1,688,924,840.00

(To be used to calculate the current year tax rate)

Current Year Average Residential Assessment \$307,000.00

Prior Year to Current Year Comparison

Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
1.046	1.076	2.87%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,658,891.00	\$18,176,180.00	2.93%	\$517,289.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,211.22	\$3,303.32	2.87%	\$92.10

Sheet UFB-1

Current Year 2018 Budget

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$18,176,180.00
Municipal Library	ACTUAL	\$667,449.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$36,942,190.00
Regional School District		
County Purposes	ESTIMATED	\$4,856,293.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$201,130.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes	\$60,843,242.00
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Revenue Anticipated, Excluding Tax Levy	3,955,183.00
Budget Appropriations, before Reserve for Uncollected Taxes	21,573,812.00
Total Non-Municipal Tax Levy	\$41,999,613.00
Amount to be Raised by Taxes - Before RUT	\$59,618,242.00
Reserve for Uncollected Taxes (RUT)	\$1,225,000.00
Total Amount to be Raised by Taxes	\$60,843,242.00

% of Tax Collections used to Calculate RUT	97.99%
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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	59,042,921.00
Total Tax Levy, CY 2017	59,568,799.00
% of Taxes Collected, CY 2017	99.12%
Delinquent Taxes - December 31, 2017	\$456,499.00

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	0.00%	\$0.00	\$1,250,000.00	\$1,250,000.00	\$1,250,000.00							
08	Local Revenue	-14.31%	(\$90,008.00)	\$629,008.00	\$539,000.00	\$539,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$1.00	\$1,355,251.00	\$1,355,252.00	\$1,355,252.00							
08	Uniform Construction Code Fees	-10.82%	(\$24,258.00)	\$224,258.00	\$200,000.00	\$200,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
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	-38.97%	(\$19,815.00)	\$50,846.00	\$31,031.00	\$31,031.00							
08	Other Special Items	-8.95%	(\$17,676.00)	\$197,576.00	\$179,900.00	\$179,900.00							
15	Receipts from Delinquent Taxes	-26.97%	(\$147,687.00)	\$547,687.00	\$400,000.00	\$400,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.09%	(\$199,450.00)	\$18,375,630.00	\$18,176,180.00	\$18,176,180.00							
07	Minimum Library Tax	1.63%	\$10,714.00	\$656,735.00	\$667,449.00	\$667,449.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.10%	(\$488,179.00)	\$23,286,991.00	\$22,798,812.00	\$22,798,812.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions		% Difference	\$ Difference	Total Modified	Total	General	Public&Private	Open Space	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time	Current v. Prior Year	Current v. Prior Year	Appropriation for Service Type (Prior Year)	Appropriation for Service Type (Current Year)	Budget	Offsets	Budget					
20	General Government	6.00	10.00	-13.97%	(\$174,473.00)	\$1,249,254.00	\$1,074,781.00	\$1,074,781.00							
21	Land-Use Administration		2.00	3.20%	\$1,445.00	\$45,175.00	\$46,620.00	\$46,620.00							
22	Uniform Construction Code	3.00	6.00	-0.75%	(\$1,963.00)	\$263,044.00	\$261,081.00	\$261,081.00							
23	Insurance			-0.68%	(\$17,440.00)	\$2,574,540.00	\$2,557,100.00	\$2,557,100.00							
25	Public Safety	40.00		3.76%	\$214,116.00	\$5,687,811.00	\$5,901,927.00	\$5,893,356.00	\$8,571.00						
26	Public Works	27.00	2.00	5.82%	\$223,613.00	\$3,839,551.00	\$4,063,164.00	\$4,040,704.00	\$22,460.00						
27	Health and Human Services		2.00	-17.51%	(\$26,811.00)	\$153,111.00	\$126,300.00	\$126,300.00							
28	Parks and Recreation	2.00	4.00	11.75%	\$24,220.00	\$206,191.00	\$230,411.00	\$230,411.00							
29	Education (including Library)			1.63%	\$10,714.00	\$656,735.00	\$667,449.00	\$667,449.00							
30	Unclassified			-58.92%	(\$27,972.00)	\$47,472.00	\$19,500.00	\$19,500.00							
31	Utilities and Bulk Purchases			4.26%	\$101,594.00	\$2,384,856.00	\$2,486,450.00	\$2,486,450.00							
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			-0.47%	(\$9,055.00)	\$1,915,753.00	\$1,906,698.00	\$1,906,698.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender	2.00	2.00	-15.75%	(\$27,161.00)	\$172,482.00	\$145,321.00	\$145,321.00							
44	Capital			-60.34%	(\$175,000.00)	\$290,000.00	\$115,000.00	\$115,000.00							
45	Debt			11.94%	\$210,179.00	\$1,760,000.00	\$1,970,179.00	\$1,970,179.00							
46	Deferred Charges			-81.80%	(\$8,228.00)	\$10,059.00	\$1,831.00	\$1,831.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			3.29%	\$39,000.00	\$1,186,000.00	\$1,225,000.00	\$1,225,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
Total		80.00	28.00	1.59%	\$356,778.00	\$22,442,034.00	\$22,798,812.00	\$22,767,781.00	\$31,031.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2017 Value)				Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	18	\$2,051,700.00	0.12%	15A Public Schools	6	\$34,702,900.00	36.66%
2 Residential	4,972	\$1,527,454,240.00	90.44%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	48	\$23,734,900.00	25.07%
4A Commercial	144	\$94,030,500.00	5.57%	15D Church and Charities	9	\$18,646,800.00	19.70%
4B Industrial	11	\$5,778,300.00	0.34%	15E Cemeteries & Graveyards	1	\$624,800.00	0.66%
4C Apartments	24	\$59,610,100.00	3.53%	15F Other Exempt	39	\$16,963,900.00	17.92%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	5,169	\$1,688,924,840.00	100.00%	Total	103	\$94,673,300.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
				5.61%			
Equalized Valuation, Taxable Properties							
Total # of property tax appeals filed in 2017							
Number of 2017 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2017							

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

[illegible]

**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	12,918.00	\$12,000.00				\$918.00
Supervisory Staff (Department Heads & Managers)	6.00	4.00	907,234.79	\$695,628.00		\$86,675.25	\$71,716.00	\$53,215.54
Police Officers (Including Superior Officers)	32.00		6,175,296.99	\$4,145,185.00	\$354,747.00	\$1,064,068.99	\$611,296.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	20.00		2,055,770.40	\$1,296,454.00	\$199,000.00	\$161,538.17	\$284,376.00	\$114,402.23
All Other Non-Union Employees not listed above	22.00	24.00	2,498,243.00	\$1,644,970.00	\$134,922.00	\$204,963.26	\$377,226.00	\$136,161.74
Totals	80.00	35.00	11,649,463.18	\$7,794,237.00	\$688,669.00	\$1,517,245.67	\$1,344,614.00	\$304,697.51

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	26.00	\$11,043.00	\$287,118.00	22.00	\$11,223.00	\$246,906.00
Parent & Child	2.00	\$20,088.00	\$40,176.00	3.00	\$20,089.00	\$60,267.00
Employee & Spouse (or Partner)	9.00	\$22,446.00	\$202,014.00	9.00	\$22,446.00	\$202,014.00
Family	35.00	\$31,230.00	\$1,093,050.00	34.00	\$31,312.00	\$1,064,608.00
Employee Cost Sharing Contribution (enter as negative -)			(\$382,000.00)			(\$350,000.00)
Subtotal	72.00		\$1,240,358.00	68.00		\$1,223,795.00
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
Retirees - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$35,664.00	\$106,992.00	3	\$36,481.00	\$109,443.00
Family	7	\$40,572.00	\$284,004.00	7	\$41,500.00	\$290,500.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	10.00		\$390,996.00	10.00		\$399,943.00
GRAND TOTAL	82.00		\$1,631,354.00	78.00		\$1,623,738.00

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
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

[illegible]

UFB-9 Accumulated Absence Liability

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

Gross Debt Deductions Net Debt			Current Year Budget	2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$10,585,000.00	\$10,585,000.00	\$0.00			
Regional School Debt			\$0.00			
Utility Fund Debt						
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$16,272,913.00		\$16,272,913.00			
Notes Outstanding			\$0.00			
Bonds Outstanding	\$13,060,000.00	\$2,900.00	\$13,057,100.00			
Loans and Other Debt	\$4,983,862.00	\$617,280.00	\$4,366,582.00			
Total (Current Year)	\$44,901,775.00	\$11,205,180.00	\$33,696,595.00			
Population (2010 census)	17,479					
Per Capita Gross Debt	\$2,568.90					
Per Capita Net Debt	\$1,927.83					
3 Yr. Average Property Valuation		\$1,953,839,903.00				
Net Debt as % of 3 Year Avg Property Valuation		1.72%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal	\$1,040,000.00	\$1,070,000.00	\$1,070,000.00	\$9,880,000.00		
Bonds - Interest	\$395,075.00	\$370,181.00	\$342,219.00	\$1,799,914.00		
Loans & Other Debt - Principal	\$443,437.00	\$458,116.00	\$474,210.00	\$3,608,099.00		
Loans & Other Debt - Interest	\$91,667.00	\$83,705.00	\$75,451.00	\$273,357.00		
Total	\$1,970,179.00	\$1,982,002.00	\$1,961,880.00	\$15,561,370.00		
Total Principal	\$1,483,437.00	\$1,528,116.00	\$1,544,210.00	\$13,488,099.00		
Total Interest	\$486,742.00	\$453,886.00	\$417,670.00	\$2,073,271.00		
% of Total Current Year Budget	8.64%					
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		AA				
Year of Last Rating		2016				
Mark "X" if Municipality has no bond rating						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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