



# State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY: 0210 Dumont Borough - County of Bergen

Adopted

Municode: 0210

Filename: 0210\_fba\_2019.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

Sercan		Zoklu		szoklu@dumontboro.org
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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
Carl		Manna	12/31/2019	cmanna@dumontboro.org
Lisa		Rossillo	12/31/2019	lrossillo@dumontboro.org
Anthony		La Bruno	12/31/2020	alabruno@dumontboro.org
Carole		Stewart	12/31/2020	cstewart@dumontboro.org
Jimmy		Chae	12/31/2021	jchae@dumontboro.org
Damon		Englese	12/31/2021	denglese@dumontboro.org

**USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN**

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	1.077	\$18,176,180.00	29.95%	\$3,306.39	Municipal Purpose Tax	ACTUAL	\$18,594,666.00
Municipal Library	0.039	\$667,449.00	1.10%	\$119.73	Municipal Library	ACTUAL	\$689,075.00
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	2.188	\$36,942,190.00	60.87%	\$6,717.16	Local School District	ESTIMATED	\$37,681,034.00
Regional School District			0.00%	\$0.00	Regional School District		
County Purposes	0.279	\$4,706,048.00	7.75%	\$856.53	County Purposes	ESTIMATED	\$4,800,169.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$200,501.00	0.33%	\$33.77	County Open Space	ESTIMATED	\$204,511.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of	October 1, 2018	\$1,689,761,940.00			Revenue Anticipated, Excluding Tax Levy		4,376,410.00
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		22,428,151.00
Current Year Average Residential Assessment		\$307,000.00			Total Non-Municipal Tax Levy		\$42,685,714.00
					Amount to be Raised by Taxes - Before RUT		\$60,737,455.00
					Reserve for Uncollected Taxes (RUT)		\$1,232,000.00
					Total Amount to be Raised by Taxes		\$61,969,455.00
					% of Tax Collections used to Calculate RUT		98.01%
					If % used exceeds the actual collection % then reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2018		60,181,857.00
					Total Tax Levy, CY 2018		60,771,424.00
					% of Taxes Collected, CY 2018		99.03%
					Delinquent Taxes - December 31, 2018		\$531,494.00
Sheet UFB-1							

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	19.20%	\$240,000.00	\$1,250,000.00	\$1,490,000.00	\$1,490,000.00							
08	Local Revenue	-10.62%	(\$62,247.00)	\$586,247.00	\$524,000.00	\$524,000.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,355,252.00	\$1,355,252.00	\$1,355,252.00							
08	Uniform Construction Code Fees	-21.01%	(\$79,772.00)	\$379,772.00	\$300,000.00	\$300,000.00							
	<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	77.75%	\$24,127.00	\$31,031.00	\$55,158.00	\$55,158.00							
08	Other Special Items	-2.51%	(\$4,556.00)	\$181,556.00	\$177,000.00	\$177,000.00							
15	Receipts from Delinquent Taxes	4.06%	\$18,537.00	\$456,463.00	\$475,000.00	\$475,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-1.54%	(\$290,236.00)	\$18,884,902.00	\$18,594,666.00	\$18,594,666.00							
07	Minimum Library Tax	3.24%	\$21,626.00	\$667,449.00	\$689,075.00	\$689,075.00							
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	-0.56%	(\$132,521.00)	\$23,792,672.00	\$23,660,151.00	\$23,660,151.00	\$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 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	Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	7.00	12.00	-1.55%	(\$20,873.00)	\$1,346,102.00	\$1,325,229.00	\$1,325,229.00								
21	Land-Use Administration		2.00	-12.02%	(\$4,400.00)	\$36,620.00	\$32,220.00	\$32,220.00								
22	Uniform Construction Code	3.00	5.00	0.80%	\$2,027.00	\$252,804.00	\$254,831.00	\$254,831.00								
23	Insurance			-1.86%	(\$47,161.00)	\$2,538,800.00	\$2,491,639.00	\$2,491,639.00								
25	Public Safety	40.00	5.00	5.42%	\$312,632.00	\$5,772,604.00	\$6,085,236.00	\$6,079,533.00	\$5,703.00							
26	Public Works	26.00	2.00	0.73%	\$29,687.00	\$4,073,164.00	\$4,102,851.00	\$4,053,396.00	\$49,455.00							
27	Health and Human Services		3.00	0.27%	\$342.00	\$126,900.00	\$127,242.00	\$127,242.00								
28	Parks and Recreation	3.00	1.00	12.70%	\$30,435.00	\$239,711.00	\$270,146.00	\$270,146.00								
29	Education (including Library)			4.59%	\$30,626.00	\$667,449.00	\$698,075.00	\$698,075.00								
30	Unclassified			258.97%	\$50,500.00	\$19,500.00	\$70,000.00	\$70,000.00								
31	Utilities and Bulk Purchases			4.33%	\$108,092.00	\$2,496,450.00	\$2,604,542.00	\$2,604,542.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			3.10%	\$59,463.00	\$1,916,698.00	\$1,976,161.00	\$1,976,161.00								
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	#DIV/0!	\$0.00		\$0.00									
44	Capital			129.24%	\$148,629.00	\$115,000.00	\$263,629.00	\$263,629.00								
45	Debt			4.81%	\$94,824.00	\$1,970,179.00	\$2,065,003.00	\$2,065,003.00								
46	Deferred Charges			3250.46%	\$59,516.00	\$1,831.00	\$61,347.00	\$61,347.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			0.57%	\$7,000.00	\$1,225,000.00	\$1,232,000.00	\$1,232,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		81.00	32.00	3.78%	\$861,339.00	\$22,798,812.00	\$23,660,151.00	\$23,604,993.00	\$55,158.00	\$0.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	17	\$1,911,400.00	0.11%
2 Residential	4,971	\$1,528,415,340.00	90.45%
3A/3B Farm			0.00%
4A Commercial	142	\$94,013,200.00	5.56%
4B Industrial	11	\$5,778,300.00	0.34%
4C Apartments	24	\$59,643,700.00	3.53%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	5,165	\$1,689,761,940.00	100.00%

Average Ratio (%), Assessed to True Value	81.70%
Equalized Valuation, Taxable Properties	\$2,068,252,068.54

Total # of property tax appeals filed in 2018	County Tax Board	62.00
	State Tax Court	0.00
Number of 2018 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		0.00

Amount paid out by municipality for tax appeals in 2018	\$5,710.00
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Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	6	\$34,702,900.00	36.30%
15B Other Schools			0.00%
15C Public Property	50	\$24,318,200.00	25.44%
15D Church and Charities	9	\$18,646,800.00	19.50%
15E Cemeteries & Graveyards	1	\$624,800.00	0.65%
15F Other Exempt	40	\$17,308,500.00	18.10%

Total	106	\$95,601,200.00	100.00%
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Percentage of Exempt vs. Non-Exempt Properties	5.66%
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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 2018 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)	7.00	3.00	1,036,453.18	\$759,408.00		\$107,152.47	\$111,798.00	\$58,094.71
Police Officers (Including Superior Officers)	31.00		6,508,127.94	\$4,114,773.00	\$238,800.00	\$1,212,623.60	\$608,883.00	\$333,048.33
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	22.00		2,124,758.70	\$1,312,216.00	\$209,000.00	\$185,153.68	\$302,016.00	\$116,373.02
All Other Non-Union Employees not listed above	21.00	22.00	2,716,129.16	\$1,924,725.00		\$271,578.70	\$372,584.00	\$147,241.46
Totals	81.00	32.00	12,398,386.98	\$8,123,122.00	\$447,800.00	\$1,776,508.45	\$1,395,281.00	\$655,675.53

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
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	31.00	\$11,556.00	\$358,236.00	26.00	\$11,043.00	\$287,118.00
Parent & Child	3.00	\$20,688.00	\$62,064.00	2.00	\$20,088.00	\$40,176.00
Employee & Spouse (or Partner)	6.00	\$23,124.00	\$138,744.00	9.00	\$22,446.00	\$202,014.00
Family	35.00	\$32,256.00	\$1,128,960.00	35.00	\$31,230.00	\$1,093,050.00
Employee Cost Sharing Contribution (enter as negative - )			(\$387,000.00)			(\$333,237.00)
Subtotal	75.00		\$1,301,004.00	72.00		\$1,289,121.00
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	0.00		\$0.00	0.00		\$0.00
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$22,452.00	\$67,356.00	3	\$35,664.00	\$106,992.00
Family	7	\$25,536.00	\$178,752.00	7	\$40,572.00	\$284,004.00
Employee Cost Sharing Contribution (enter as negative - )						
Subtotal	10.00		\$246,108.00	10.00		\$390,996.00
<b>GRAND TOTAL</b>	<b>85.00</b>		<b>\$1,547,112.00</b>	<b>82.00</b>		<b>\$1,680,117.00</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

Yes
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 2020 Budget 2021 Budget All Additional Future Years' Budgets					
Local School Debt	\$9,310,000.00	\$9,310,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal				
0			\$0.00	Bond Anticipation Notes - Interest	\$83,000.00			
0			\$0.00	Bonds - Principal	\$1,070,000.00	\$1,070,000.00	\$1,090,000.00	\$8,790,000.00
0			\$0.00	Bonds - Interest	\$370,182.00	\$342,219.00	\$311,775.00	\$1,488,139.00
0			\$0.00	Loans & Other Debt - Principal	\$458,116.00	\$474,209.00	\$489,180.00	\$3,118,920.00
0			\$0.00	Loans & Other Debt - Interest	\$83,705.00	\$75,451.00	\$66,401.00	\$212,441.00
0			\$0.00					
0			\$0.00	Total	\$2,065,003.00	\$1,961,879.00	\$1,957,356.00	\$13,609,500.00
Municipal Purposes								
Debt Authorized	\$15,131,813.00		\$15,131,813.00	Total Principal	\$1,528,116.00	\$1,544,209.00	\$1,579,180.00	\$11,908,920.00
Notes Outstanding	\$3,000,000.00		\$3,000,000.00	Total Interest	\$536,887.00	\$417,670.00	\$378,176.00	\$1,700,580.00
Bonds Outstanding	\$12,020,000.00		\$12,020,000.00	% of Total Current Year Budget	8.73%			
Loans and Other Debt	\$4,540,425.00	\$536,000.00	\$4,004,425.00					
Total (Current Year)	\$44,002,238.00	\$9,846,000.00	\$34,156,238.00					
Population (2010 census)	17,479							
Per Capita Gross Debt	\$2,517.43							
Per Capita Net Debt	\$1,954.13							
3 Yr. Average Property Valuation		\$2,013,261,040.00						
Net Debt as % of 3 Year Avg Property Valuation		1.70%						

**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]