



MUNICIPALITY: 0210 Dumont Borough - County of Bergen

Municode: 0210

Website: www.dumontnj.gov

Phone Number:

201-387-5022

Mailing Address:

80 West Madison Avenue

Municipality: DUMONT

State: NJ

Zip:

: 07628

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

Raymond		Herr	herr@dumontboro.org
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Raymond		Herr	rherr@dumontboro.org
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Susan		Connolly	sconnelly@dumontboro.org
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Gary	J	Vnc	gvnci@vhcpa.com
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First Name	Middle Name	Last Name	Term Expires	Business Email
Ellen		Zamechansky	12/31/2016	ezamechansky@dumontboro.org
Barbara		Correa	12/31/2016	bcorrea@dumontboro.org
Matthew		Hayes	12/31/2017	mhayes@dumontboro.org
Donald		Morrell	12/31/2017	dmorrell@dumontboro.org
Rafael		Riquelme	12/31/2018	rriquelme@dumontboro.org
Louis		DiPaolo	12/31/2018	ldipaolo@dumontboro.org

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 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	0.998	\$16,867,271.00	29.67%	\$3,063.86
Municipal Library	0.035	\$606,627.00	1.07%	\$107.45
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	2.071	\$35,003,447.00	61.57%	\$6,357.97
Regional School District			0.00%	\$0.00
County Purposes	0.257	\$4,327,469.00	7.61%	\$788.99
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$45,567.00	0.08%	\$9.21
Other County Levies (total)			0.00%	\$0.00
Total (Calendar Year 2015 Budget)	3.364	\$56,850,381.00	100.00%	\$10,327.48

Total Taxable Valuation as of October 1, 2015 \$1,689,058,529.00
 (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 (+/-)
0.998	1.029	3.11%

Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$16,867,271.00	\$17,297,097.00	2.55%	\$429,826.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,063.86	\$3,159.03	3.11%	\$95.17

Sheet UFB-1

Current Year 2016 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$17,297,097.00
Municipal Library	ACTUAL	\$629,654.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$35,590,897.00
Regional School District		
County Purposes	ESTIMATED	\$4,435,656.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$46,706.00
Other County Levies (total)		

Total ESTIMATED amount to be raised by taxes \$58,000,010.00

Revenue Anticipated, Excluding Tax Levy	4,071,267.00
Budget Appropriations, before Reserve for Uncollected Taxes	20,853,401.00
Total Non-Municipal Tax Levy	\$40,073,259.00
Amount to be Raised by Taxes - Before RUT	\$56,855,393.00
Reserve for Uncollected Taxes (RUT)	\$1,169,787.64
Total Amount to be Raised by Taxes	\$58,025,180.64

% of Tax Collections used to Calculate RUT 97.98%

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

Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2015	56,204,590.00
Total Tax Levy, CY 2015	56,892,205.00
% of Taxes Collected, CY 2015	98.79%

Delinquent Taxes - December 31, 2015 \$735,116.00

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	0.91%	\$10,000.00	\$1,100,000.00	\$1,110,000.00	\$1,110,000.00							
08	Local Revenue	-0.02%	(\$107.00)	\$597,330.00	\$597,223.00	\$597,223.00							
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	-2.95%	(\$5,313.00)	\$180,313.00	\$175,000.00	\$175,000.00							
	<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 Reveaue	-79.47%	(\$65,460.00)	\$82,370.00	\$16,910.00	\$16,910.00							
08	Other Special Items	12.07%	\$34,132.00	\$282,750.00	\$316,882.00	\$316,882.00							
15	Receipts from Delinquent Taxes	-6.82%	(\$36,623.00)	\$536,623.00	\$500,000.00	\$500,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-0.44%	(\$75,980.00)	\$17,373,077.00	\$17,297,097.00	\$17,297,097.00							
07	Minimum Library Tax	3.80%	\$23,027.00	\$606,627.00	\$629,654.00	\$629,654.00							
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	-0.53%	(\$116,324.00)	\$22,114,342.00	\$21,998,018.00	\$21,998,018.00	\$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	7.00	0.96%	\$9,864.00	\$1,022,894.00	\$1,032,758.00	\$1,032,758.00								
21 Land-Use Administration		1.00	38.70%	\$5,260.00	\$13,590.00	\$18,850.00	\$18,850.00								
22 Uniform Construction Code	1.00	8.00	1.79%	\$3,861.00	\$216,050.00	\$219,911.00	\$219,911.00								
23 Insurance			7.52%	\$172,224.00	\$2,291,576.00	\$2,463,800.00	\$2,463,800.00								
25 Public Safety	40.00	28.00	0.13%	\$7,802.00	\$5,904,811.00	\$5,912,613.00	\$5,906,528.00	\$6,085.00							
26 Public Works	26.00	2.00	4.15%	\$146,462.00	\$3,525,599.00	\$3,672,061.00	\$3,661,354.00	\$10,707.00							
27 Health and Human Services	1.00	1.00	-2.26%	(\$3,870.00)	\$171,610.00	\$167,740.00	\$167,740.00								
28 Parks and Recreation	2.00	2.00	3.62%	\$7,370.00	\$203,582.00	\$210,952.00	\$210,952.00								
29 Education (including Library)			3.80%	\$23,027.00	\$606,627.00	\$629,654.00	\$629,654.00								
30 Unclassified			-35.06%	(\$27,000.00)	\$77,000.00	\$50,000.00	\$50,000.00								
31 Utilities and Bulk Purchases			1.62%	\$39,050.00	\$2,411,827.00	\$2,450,877.00	\$2,450,877.00								
32 Landfill / Solid Waste Dispos			#DIV/0!	\$0.00		\$0.00									
35 Contingency			#DIV/0!	\$0.00		\$0.00									
36 Statutory Expenditures			5.33%	\$95,142.00	\$1,785,970.00	\$1,881,112.00	\$1,881,112.00								
37 Judgements			#DIV/0!	\$0.00		\$0.00									
42 Shared Services			#DIV/0!	\$0.00		\$0.00									
43 Court and Public Defender	3.00	1.00	1.63%	\$2,387.00	\$146,406.00	\$148,793.00	\$148,675.00	\$118.00							
44 Capital			150.00%	\$75,000.00	\$50,000.00	\$125,000.00	\$125,000.00								
45 Debt			3.03%	\$52,739.00	\$1,738,327.00	\$1,791,066.00	\$1,791,066.00								
46 Deferred Charges			-81.37%	(\$230,820.00)	\$283,651.00	\$52,831.00	\$52,831.00								
48 Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50 Reserve for Uncollected Taxes			1.30%	\$15,000.00	\$1,155,000.00	\$1,170,000.00	\$1,170,000.00								
55 Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total	80.00	50.00	1.82%	\$393,498.00	\$21,604,520.00	\$21,998,018.00	\$21,981,108.00	\$16,910.00	\$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, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	16	\$1,763,400.00	0.10%	15A Public Schools	6	\$34,702,900.00	37.50%
2 Residential	4,978	\$1,528,291,040.00	90.48%	15B Other Schools	0		0.00%
3A/3B Farm			0.00%	15C Public Property	47	\$23,583,900.00	25.48%
4A Commercial	145	\$93,442,300.00	5.53%	15D Church and Charities	9	\$18,646,800.00	20.15%
4B Industrial	11	\$5,803,300.00	0.34%	15E Cemeteries & Graveyards	1	\$624,800.00	0.68%
4C Apartments	24	\$59,758,400.00	3.54%	15F Other Exempt	34	\$14,988,500.00	16.20%
5A/5B Railroad	1	\$125,000.00	0.01%				
6A/6B Business Personal Property	1	\$89.00	0.00%				
Total	5,176	\$1,689,183,529.00	100.00%	Total	97	\$92,546,900.00	100.00%
Average Ratio (%), Assessed to True Value				Percentage of Exempt vs. Non-Exempt Properties			
				5.48%			
Equalized Valuation, Taxable Properties							
Total # of property tax appeals filed in 2015							
County Tax Board							
101.00							
State Tax Court							
12.00							
Number of 2015 County Tax Board decisions appealed to Tax Court							
6.00							
Number of pending property tax appeals in State Tax Court							
18.00							
Amount paid out by municipality for tax appeals in 2015							
\$63,850.00							

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 2015 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

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		5.00	12,011.00	\$10,000.00		\$1,246.00		\$765.00
Supervisory Staff (Department Heads & Managers)	6.00	4.00	1,091,107.62	\$825,657.00		\$102,876.86	\$99,411.00	\$63,162.76
Police Officers (Including Superior Officers)	31.00		6,048,413.54	\$4,032,133.00	\$276,300.00	\$1,035,048.54	\$704,932.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	22.00		2,455,711.80	\$1,584,479.00	\$207,635.00	\$197,426.08	\$329,075.00	\$137,096.72
All Other Non-Union Employees not listed above	21.00	41.00	2,097,766.46	\$1,412,284.00	\$109,283.00	\$175,970.59	\$283,829.00	\$116,399.88
Totals	80.00	50.00	11,705,010.43	\$7,864,553.00	\$593,218.00	\$1,512,568.07	\$1,417,247.00	\$317,424.36

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	20.00	\$11,228.81	\$224,576.20	26.00	\$10,816.92	\$281,239.92
Parent & Child	4.00	\$20,061.33	\$80,245.32	4.00	\$18,280.56	\$73,122.24
Employee & Spouse (or Partner)	12.00	\$22,450.26	\$269,403.12	13.00	\$21,633.48	\$281,235.24
Family	36.00	\$30,401.57	\$1,094,456.52	33.00	\$29,097.48	\$960,216.84
Employee Cost Sharing Contribution (enter as negative -)			(\$282,489.00)			(\$386,552.00)
Subtotal	72.00		\$1,386,192.16	76.00		\$1,209,262.24
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	1	\$5,550.96	\$5,550.96
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	4	\$33,193.32	\$132,773.28			\$0.00
Family	4	\$38,202.24	\$152,808.96	9	\$34,132.80	\$307,195.20
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	8.00		\$285,582.24	10.00		\$312,746.16
GRAND TOTAL	80.00		\$1,671,774.40	86.00		\$1,522,008.40

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

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

Yes

Is prescription drug coverage provided by the SHBP (Yes or No)?

Yes

USER FRIENDLY BUDGET SECTION

ACCUMULATED ABSENCE LIABILITY

**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 2017 Budget 2018 Budget All Additional Future Years' Budgets					
Local School Debt	\$12,990,000.00	\$12,990,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
Utility Fund Debt				Bond Anticipation Notes - Principal	\$171,667.00			
0			\$0.00	Bond Anticipation Notes - Interest	\$97,940.00			
0			\$0.00	Bonds - Principal	\$710,000.00	\$750,000.00	\$775,000.00	\$6,405,000.00
0			\$0.00	Bonds - Interest	\$268,628.00	\$255,800.00	\$238,925.00	\$985,000.00
0			\$0.00	Loans & Other Debt - Principal	\$433,940.00	\$442,605.00	\$455,436.00	\$4,691,424.00
0			\$0.00	Loans & Other Debt - Interest	\$108,891.00	\$101,696.00	\$93,825.00	\$444,834.00
0			\$0.00					
0			\$0.00	Total	\$1,791,066.00	\$1,550,101.00	\$1,563,186.00	\$12,526,258.00
Municipal Purposes				Total Principal	\$1,315,607.00	\$1,192,605.00	\$1,230,436.00	\$11,096,424.00
Debt Authorized	\$793,241.00	\$14,720.00	\$778,521.00	Total Interest	\$475,459.00	\$357,496.00	\$332,750.00	\$1,429,834.00
Notes Outstanding	\$6,508,859.00		\$6,508,859.00	% of Total Current Year Budget	8.14%			
Bonds Outstanding	\$8,640,000.00	\$62,310.00	\$8,577,690.00					
Loans and Other Debt	\$6,023,405.00	\$753,000.00	\$5,270,405.00					
Total (Current Year)	\$34,955,505.00	\$13,820,030.00	\$21,135,475.00					
Population (2010 census)	17,479							
Per Capita Gross Debt	\$1,999.86							
Per Capita Net Debt	\$1,209.19							
3 Yr. Average Property Valuation	\$1,854,975,863.00							
Net Debt as % of 3 Year Avg Property Valuation	1.14%							

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)
