



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 0210\_fba\_2017.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

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

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

### Mayor

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

### Chief Administrative Officer

Raymond		Herr		rherr@dumontboro.org
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### Chief Financial Officer

Raymond		Herr		rherr@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
Jared		Geist	12/31/2017	jgeist@dumontboro.org
Donald		Morrell	12/31/2017	dmorrell@dumontboro.org
Rafael		Riquelme	12/31/2018	rriquelme@dumontboro.org
Louis		Di Paolo	12/31/2018	ldipaolo@dumontboro.org
Barbara		Correa	12/31/2019	bcorrea@dumontboro.org
Carl		Manna	12/31/2019	cmanna@dumontboro.org

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

**2016 Calendar Year Property Tax Levies - ALL entities levying property taxes**

	<u>Calendar Year Tax Rate</u>	<u>Calendar Year Tax Levy</u>	<u>% of Total Levy</u>	<u>Avg Residential Taxpayer Impact</u>
Municipal Purpose Tax	1.024	\$17,297,097.00	29.75%	\$3,146.25
Municipal Library	0.037	\$629,654.00	1.08%	\$113.68
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	2.107	\$35,590,897.00	61.21%	\$6,473.78
Regional School District			0.00%	\$0.00
County Purposes	0.272	\$4,582,497.30	7.88%	\$835.72
County Library			0.00%	\$0.00
County Board of Health			0.00%	\$0.00
County Open Space	0.003	\$47,250.70	0.08%	\$9.22
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>3.443</b>	<b>\$58,147,396.00</b>	<b>100.00%</b>	<b>\$10,578.65</b>

Total Taxable Valuation as of	October 1, 2016	<u>\$1,688,580,640.00</u>
(To be used to calculate the current year tax rate)		
Current Year Average Residential Assessment		<u>\$307,251.00</u>

**Prior Year to Current Year Comparison**

**Comparison - Municipal Purposes Tax Rate**

Prior Year	Current Year	% Change (+/-)
1.024	1.046	2.15%

**Comparison - Municipal Purposes Tax Levy**

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$17,297,097.00	\$17,658,891.00	2.09%	\$361,794.00

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

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$3,146.25	\$3,213.85	2.15%	\$67.60

**Current Year 2017 Budget**

<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
Municipal Purpose Tax	ACTUAL	\$17,658,891.00
Municipal Library	ACTUAL	\$656,735.00
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ACTUAL	\$36,234,439.00
Regional School District		
County Purposes	ESTIMATED	\$4,674,147.00
County Library		
County Board of Health		
County Open Space	ESTIMATED	\$189,004.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$59,413,216.00</b>
Revenue Anticipated, Excluding Tax Levy		4,095,637.00
Budget Appropriations, before Reserve for Uncollected Taxes		21,225,263.00
Total Non-Municipal Tax Levy		\$41,097,590.00
Amount to be Raised by Taxes - Before RUT		\$58,227,216.00
Reserve for Uncollected Taxes (RUT)		\$1,186,000.00
Total Amount to be Raised by Taxes		\$59,413,216.00
% of Tax Collections used to Calculate RUT		<u>98.00%</u>
If % used exceeds the actual collection % then reference the statutory exception used		
<b>Tax Collections - ACTUAL as of Prior Year</b>		
Total Tax Revenue, Collections CY 2016		57,673,333.00
Total Tax Levy, CY 2016		58,190,336.00
% of Taxes Collected, CY 2016		99.11%
Delinquent Taxes - December 31, 2016		<u>\$635,242.00</u>

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	12.61%	\$140,000.00	\$1,110,000.00	\$1,250,000.00	\$1,250,000.00							
08	Local Revenue	-9.11%	(\$59,938.00)	\$657,938.00	\$598,000.00	\$598,000.00							
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	-5.28%	(\$11,150.00)	\$211,150.00	\$200,000.00	\$200,000.00							
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-62.22%	(\$33,055.00)	\$53,130.00	\$20,075.00	\$20,075.00							
08	Other Special Items	-38.61%	(\$133,549.00)	\$345,859.00	\$212,310.00	\$212,310.00							
15	Receipts from Delinquent Taxes	-28.93%	(\$187,212.00)	\$647,212.00	\$460,000.00	\$460,000.00							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	-1.84%	(\$331,264.00)	\$17,990,155.00	\$17,658,891.00	\$17,658,891.00							
07	Minimum Library Tax	4.30%	\$27,081.00	\$629,654.00	\$656,735.00	\$656,735.00							
54	Open Space Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
08	Deficit General Budget	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
	<b>Total</b>	<b>-2.56%</b>	<b>(\$589,087.00)</b>	<b>\$23,000,350.00</b>	<b>\$22,411,263.00</b>	<b>\$22,411,263.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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	6.00	9.00	-0.44%	(\$4,974.00)	\$1,120,128.00	\$1,115,154.00	\$1,115,154.00								
21	Land-Use Administration		1.00	57.13%	\$16,425.00	\$28,750.00	\$45,175.00	\$45,175.00								
22	Uniform Construction Code	3.00	9.00	8.18%	\$23,683.00	\$289,361.00	\$313,044.00	\$313,044.00								
23	Insurance			3.57%	\$88,020.00	\$2,465,520.00	\$2,553,540.00	\$2,553,540.00								
25	Public Safety	40.00	18.00	-0.71%	(\$41,482.00)	\$5,880,593.00	\$5,839,111.00	\$5,835,964.00	\$3,147.00							
26	Public Works	26.00	1.00	5.00%	\$180,234.00	\$3,601,446.00	\$3,781,680.00	\$3,764,752.00	\$16,928.00							
27	Health and Human Services	1.00		-9.22%	(\$15,529.00)	\$168,340.00	\$152,811.00	\$152,811.00								
28	Parks and Recreation	2.00	1.00	1.58%	\$3,139.00	\$198,952.00	\$202,091.00	\$202,091.00								
29	Education (including Library)			4.30%	\$27,081.00	\$629,654.00	\$656,735.00	\$656,735.00								
30	Unclassified			126.48%	\$18,972.00	\$15,000.00	\$33,972.00	\$33,972.00								
31	Utilities and Bulk Purchases			-2.17%	(\$53,271.00)	\$2,451,427.00	\$2,398,156.00	\$2,398,156.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			0.23%	\$4,376.00	\$1,897,377.00	\$1,901,753.00	\$1,901,753.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	2.00	3.00	15.58%	\$23,189.00	\$148,793.00	\$171,982.00	\$171,982.00								
44	Capital			132.00%	\$165,000.00	\$125,000.00	\$290,000.00	\$290,000.00								
45	Debt			-1.73%	(\$31,066.00)	\$1,791,066.00	\$1,760,000.00	\$1,760,000.00								
46	Deferred Charges			-80.96%	(\$42,772.00)	\$52,831.00	\$10,059.00	\$10,059.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			1.37%	\$16,000.00	\$1,170,000.00	\$1,186,000.00	\$1,186,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>80.00</b>	<b>42.00</b>	<b>1.71%</b>	<b>\$377,025.00</b>	<b>\$22,034,238.00</b>	<b>\$22,411,263.00</b>	<b>\$22,391,188.00</b>	<b>\$20,075.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2016 Value)				Property Tax Assessments - Exempt Properties (October 1, 2016 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	17	\$1,887,700.00	0.11%	15A Public Schools	6	\$34,702,900.00	37.00%
2 Residential	4,974	\$1,528,265,740.00	90.51%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property	47	\$23,583,900.00	25.14%
4A Commercial	144	\$92,890,500.00	5.50%	15D Church and Charities	9	\$18,646,800.00	19.88%
4B Industrial	11	\$5,778,300.00	0.34%	15E Cemeteries & Graveyards	1	\$624,800.00	0.67%
4C Apartments	24	\$59,758,400.00	3.54%	15F Other Exempt	38	\$16,234,500.00	17.31%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
<b>Total</b>	<b>5,170</b>	<b>\$1,688,580,640.00</b>	<b>100.00%</b>	<b>Total</b>	<b>101</b>	<b>\$93,792,900.00</b>	<b>100.00%</b>
Average Ratio (%), Assessed to True Value							
Equalized Valuation, Taxable Properties				#DIV/0!			
Total # of property tax appeals filed in 2016				County Tax Board	45.00		
				State Tax Court	10.00		
Number of 2016 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				0.00			
Amount paid out by municipality for tax appeals in 2016				\$59,636.00			
Percentage of Exempt vs. Non-Exempt Properties				5.55%			

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 2016 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				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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	10,765.00	\$10,000.00		\$0.00		\$765.00
Supervisory Staff (Department Heads & Managers)	5.00	4.00	783,818.43	\$593,846.00		\$73,993.21	\$70,550.00	\$45,429.22
Police Officers (Including Superior Officers)	32.00		6,013,288.27	\$3,986,682.00	\$425,547.00	\$1,023,381.27	\$577,678.00	
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	20.00		2,079,874.51	\$1,304,831.00	\$190,000.00	\$162,581.94	\$308,107.00	\$114,354.57
All Other Non-Union Employees not listed above	23.00	33.00	2,502,719.99	\$1,698,507.00	\$141,441.00	\$211,633.97	\$310,382.00	\$140,756.02
<b>Totals</b>	<b>80.00</b>	<b>42.00</b>	<b>11,390,466.21</b>	<b>\$7,593,866.00</b>	<b>\$756,988.00</b>	<b>\$1,471,590.40</b>	<b>\$1,266,717.00</b>	<b>\$301,304.81</b>

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**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	22.00	\$11,222.88	\$246,903.36	26.00	\$11,234.16	\$292,088.16
Parent & Child	3.00	\$20,089.08	\$60,267.24	4.00	\$20,109.24	\$80,436.96
Employee & Spouse (or Partner)	9.00	\$22,445.88	\$202,012.92	12.00	\$22,468.08	\$269,616.96
Family	34.00	\$31,312.08	\$1,064,610.72	35.00	\$31,343.40	\$1,097,019.00
Employee Cost Sharing Contribution (enter as negative - )			(\$350,000.00)			(\$251,836.00)
<b>Subtotal</b>	<b>68.00</b>		<b>\$1,223,794.24</b>	<b>77.00</b>		<b>\$1,487,325.08</b>
<b>Elected Officials - Health Benefits - Annual Cost</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 - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	3	\$36,480.60	\$109,441.80	3	\$33,581.28	\$100,743.84
Family	7	\$41,500.44	\$290,503.08	6	\$38,202.24	\$229,213.44
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>10.00</b>		<b>\$399,944.88</b>	<b>9.00</b>		<b>\$329,957.28</b>
<b>GRAND TOTAL</b>	<b>78.00</b>		<b>\$1,623,739.12</b>	<b>86.00</b>		<b>\$1,817,282.36</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
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

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

			Current Year	2018	2019	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$11,810,000.00	\$11,810,000.00	\$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			
<b>Municipal Purposes</b>						
Debt Authorized	\$866,633.00	\$17,000.00	\$849,633.00			
Notes Outstanding	\$6,575,000.00	\$502,900.00	\$6,072,100.00			
Bonds Outstanding	\$7,755,000.00	\$12,310.00	\$7,742,690.00			
Loans and Other Debt	\$5,589,466.00	\$687,000.00	\$4,902,466.00			
<b>Total (Current Year)</b>	<b>\$32,596,099.00</b>	<b>\$13,029,210.00</b>	<b>\$19,566,889.00</b>			
Population (2010 census)	17,479					
Per Capita Gross Debt	\$1,864.87					
Per Capita Net Debt	\$1,119.45					
3 Yr. Average Property Valuation		\$1,893,017,853.00				
Net Debt as % of 3 Year Avg Property Valuation		1.03%				
Utility Fund - Principal						
Utility Fund - Interest						
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest			\$131,550.00			
Bonds - Principal			\$770,000.00	\$1,040,000.00	\$1,070,000.00	\$10,950,000.00
Bonds - Interest			\$314,140.00	\$395,075.00	\$370,181.00	\$2,142,133.00
Loans & Other Debt - Principal			\$442,607.00	\$455,436.00	\$474,115.00	\$4,217,308.00
Loans & Other Debt - Interest			\$101,703.00	\$93,825.00	\$85,262.00	\$359,565.00
<b>Total</b>			<b>\$1,760,000.00</b>	<b>\$1,984,336.00</b>	<b>\$1,999,558.00</b>	<b>\$17,669,006.00</b>
<b>Total Principal</b>			<b>\$1,212,607.00</b>	<b>\$1,495,436.00</b>	<b>\$1,544,115.00</b>	<b>\$15,167,308.00</b>
<b>Total Interest</b>			<b>\$547,393.00</b>	<b>\$488,900.00</b>	<b>\$455,443.00</b>	<b>\$2,501,698.00</b>
<b>% of Total Current Year Budget</b>			<b>7.85%</b>			
<b>Description</b>	<b>Debt Not Listed Above</b>					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>			
Rating		AA				
Year of Last Rating		2017				
<b>Mark "X" if Municipality has no bond rating</b>						





**USER FRIENDLY BUDGET SECTION - Notes**

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