



**2015  
BOROUGH OF DUMONT  
RESOLUTION**

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

Resolution No. 142  
Date: June 3, 2015  
Page: 1 of 3  
Subject: 2015 Municipal Budget  
Purpose: Adoption  
Dollar Amount: \_\_\_\_\_  
Prepared By: Gary Vinci, Borough Auditor

Offered by: Manna  
Seconded by: Morrell

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.**  
\_\_\_\_\_

**ADOPTION OF THE 2015 MUNICIPAL BUDGET**

**BE IT RESOLVED**, by the Governing Body of the Borough of Dumont, that the budget attached is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations and authorization of the amount of \$16,867,271.00 for municipal purposes and \$606.627.00 for minimum Library Tax.

*James J. Kelly*  
\_\_\_\_\_  
James J. Kelly, Mayor

**2015 MUNICIPAL DATA SHEET**  
(MUST ACCOMPANY 2015 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
	Cert No.
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

<b>Division Use Only</b>
Municode: _____
Public Hearing Date: _____

**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 Connelly*  
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  
Gary J. Vinci

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: \_\_\_\_\_

**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:

					Abstained	{
						{
						{
RECORDED VOTE	Ayes	{ Manna		Nayes		
(Insert last name)		{ Riquelme				
		{ Zamechansky				
		{ Correa			Absent	{
		{ Hayes				{
		{ Morrell				

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)}		15,794,027
2. Appropriations excluded from "CAPS"		XXXXXXXXXX XX
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}		4,623,811
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)		4,623,811
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 - \$ _____		21,572,838
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)		4,098,940
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)		16,867,271
(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						
<b>Total Appropriations</b>	<b>21,342,013</b>	<b>00</b>						
<b>Expenditures</b>								
Paid or Charged (Including Reserve for Uncollected Taxes)	20,766,433	00						
Reserved	575,573	00						
Unexpended Balances Cancelled	7	00						
<b>Total Expenditures and Unexpended Balances Cancelled</b>	<b>21,342,013</b>	<b>00</b>						
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 proposed budget, the average home currently assessed at \$307,000, will increase \$88 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	\$ 0.998	\$ 2,975	\$ 3,064	\$ 89
Free Public Library	0.036	0.036	111	110	(1)
	<u>\$ 1.005</u>	<u>\$ 1.034</u>	<u>\$ 3,086</u>	<u>\$ 3,174</u>	<u>\$ 88</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

**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**

II. Appropriation "CAP" (Continued)		III. TAX LEVY CAP	
<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
		Pension Obligations	76,939
Total Modifications	<u>5,579,243</u>	Deferred Charges	50,000
Amount Which "CAP" is Applied	15,529,119	Value of New Construction	23,420
CAP Increase (1.5%)	232,937	Cancelled Exclusions - Debt Service	<u>(7)</u>
Additional CAP (Increase to 3.5%)	310,582		<u>260,946</u>
New Construction	<u>23,420</u>	Adjusted Tax Levy After Exclusions	<u>16,887,686</u>
Total General Appropriations for Municipal Purposes Within "CAP"	16,096,058	Maximum Allowable Tax Levy	16,887,686
Total General Appropriations Subject to "CAP" Set forth in this Budget	<u>15,794,027</u>	Amount to be Raised by Taxation - Municipal	<u>16,867,271</u>
Amount Below Allowable Appropriations "CAP"	\$ <u>302,031</u>	Amount Below Maximum	\$ <u>20,415</u>
The Borough has an appropriation CAP Bank of \$685,784 available from the 2013 and 2014 Municipal Budgets.		The Borough has a tax levy CAP bank of \$422,189 available from the 2012, 2013 and 2014 budgets.	

**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	\$ 2,031,275
Less: Employee Contributions	<u>(250,000)</u>
Total Required Budget Appropriation	<u>\$ 1,781,275</u>
Employee Group Health	
Within "CAPS"	\$ 1,727,277
Excluded From "CAPS"	<u>53,998</u>
	<u>\$ 1,781,275</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 6:30 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

**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**

**ANALYSIS OF COMPENSATED ABSENCE LIABILITY**

Legal basis for benefit  
(check applicable items)

Organization/Department Eligible for Benefit	Gross Days of Accumulated Absence	Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreements
Department of Public Works		783,851	X		
Police Department		2,506,510	X		
Other		232,377			X
Police Dispatch		71,925			X
<b>Totals</b>		3,594,663			
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
<b>1. Surplus Anticipated</b>	08-101	1,100,000.00	1,249,000.00	1,249,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services</b>	08-102			
<b>Total Surplus Anticipated</b>	08-100	1,100,000.00	1,249,000.00	1,249,000.00
<b>3. Miscellaneous Revenues - Section A: Local Revenues</b>	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
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):				
<b>Total Section A: Local Revenues</b>	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	
<b>3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations</b>				
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
<b>Total Section B: State Aid Without Offsetting Appropriations</b>	<b>09-001</b>	<b>1,355,252.00</b>	<b>1,355,252.00</b>	<b>1,355,252.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized
		2015	2014	In Cash in 2014
<b>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)</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	150,000.00	140,000.00	170,052.00
<b>Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:</b>	XXXXXX			
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)	XXXXXX			
Uniform Construction Code Fees	08-160			
	XXXXXX			
<b>Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations</b>	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 G: Special Items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items (continued):				
<b>Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items</b>	<b>XXXXXX 08-004</b>	<b>XXXXXX 347,000.00</b>	<b>XXXXXX 230,000.00</b>	<b>XXXXXX 247,735.00</b>

**CURRENT FUND - ANTICIPATED REVENUES**

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated		Realized
		2015	2014	In Cash in 2014
<b>SUMMARY OF REVENUES</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>1. Surplus Anticipated (Sheet 4, #1)</b>	08-101	1,100,000.00	1,249,000.00	1,249,000.00
<b>2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)</b>	08-102	-	-	-
<b>3. Miscellaneous Revenues:</b>	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	347,000.00	230,000.00	247,735.00
<b>Total Miscellaneous Revenues</b>	<b>13-099</b>	<b>2,498,940.00</b>	<b>2,376,041.00</b>	<b>2,497,227.00</b>
<b>4. Receipts from Delinquent Taxes</b>	<b>15-499</b>	<b>500,000.00</b>	<b>490,000.00</b>	<b>479,144.00</b>
<b>5. Subtotal General Revenues (Items 1,2,3 and 4)</b>	<b>13-199</b>	<b>4,098,940.00</b>	<b>4,115,041.00</b>	<b>4,225,371.00</b>
<b>6. Amount to be Raised by Taxes for Support of Municipal Budget:</b>				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	16,867,271.00	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
<b>Total Amount to be Raised by Taxes for Support of Municipal Budget</b>	<b>07-199</b>	<b>17,473,898.00</b>	<b>16,993,321.00</b>	<b>17,509,136.00</b>
<b>7. Total General Revenues</b>	<b>13-299</b>	<b>21,572,838.00</b>	<b>21,108,362.00</b>	<b>21,734,507.00</b>

## 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	129,496.00	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	105,000.00	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	1,727,277.00	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	5,322,564.00	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	1,891,102.00	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	9,000.00	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	53,609.00	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	13,360.00		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	19,000.00	16,000.00		16,000.00	13,763.00	2,237.00
MUNICIPAL COURT							
Salaries and Wages	43-490-1	131,393.00	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	14,024,689.00	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	14,024,689.00	13,862,410.00	233,651.00	14,085,201.00	13,567,280.00	517,921.00
Detail:							
Salaries & Wages	34-201-1	8,424,423.00	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	5,600,266.00	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" (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	15,794,027.00	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
INSURANCE							
Employee Group Health	23-220-2	53,998.00					

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	2,501,152.00	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
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
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  (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	xxxx
Payment of Bond Anticipation Note Principal	45-925	151,000.00	110,080.00		110,080.00	110,080.00	xxxx
Interest on Bonds	45-930	291,805.00	313,943.00		313,943.00	313,942.00	xxxx
Interest on Notes	45-935	58,068.00	48,540.00		56,715.00	56,715.00	xxxx
							xxxx
<b>Green Trust Loan Program:</b>	xxxx						xxxx
Loan Repayments for Principal and Interest - Multi-Parks	45-941	12,436.00	12,437.00		12,437.00	12,437.00	xxxx
Bergen County Improvement Authority- Loan Repayment	45-950	79,521.00	74,943.00		74,943.00	74,943.00	xxxx
							xxxx
NJEIT Loan Principal	45-960	352,402.00	345,833.00		345,833.00	345,828.00	xxxx
NJEIT Loan Interest	45-961	93,088.00	97,608.00		97,608.00	97,607.00	xxxx
							xxxx
							xxxx
Capital Lease Obligations Approved After 7/1/2007							xxxx
Principal	45-941						xxxx
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	xxxx

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
				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	4,623,811.00	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"	xxxxxx	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	4,623,811.00	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	20,417,838.00	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	21,572,838.00	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	\$15,794,027.00	\$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	2,501,152.00	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	2,551,840.00	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	21,572,838.00	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**



## 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
<b>CURRENT REVENUE ON A CASH BASIS:</b>			
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
<b>EXPENDITURES AND TAX REQUIREMENTS:</b>			
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	00	00
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>	
2015	\$ 837,837.00
2016	100,000.00
2017	100,000.00
2018	100,000.00
2019	100,000.00
2020	100,000.00
	<u>\$1,337,837.00</u>







**SECTION 2 - UPON ADOPTION FOR YEAR 2015**

**RESOLUTION**

Be It Resolved by the Governing Body of the Borough of Dumont, County of Bergen that the budget hereinbefore set forth is hereby adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 16,867,271 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations.
- (d) \$ - (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy
- (e) \$ 606,627 (Item 5 below) Minimum Library Tax

**RECORDED VOTE**  
(Insert Last Name)

	( Manna	(	Abstained	(
	( Riquelme	(		(
	( Zamechansky	(		(
Ayes	( Correa	(		(
	( Hayes	(		(
	( Morrell	(	Absent	(
				(

**SUMMARY OF REVENUES**

<b>1. General Revenues</b>		
Surplus Anticipated	08-100	\$ 1,100,000
Miscellaneous Revenues Anticipated	13-099	2,498,940
Receipts from Delinquent Taxes	15-499	500,000
<b>2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)</b>	07-190	16,867,271
<b>3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:</b>		
Item 6, Sheet 42	07-195	\$
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	\$
Total Amount to be Raised by Taxation for Schools in Type I School Districts Only		
<b>4. To Be Added TO THE CERTIFICATE FOR AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:</b>		
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)	07-191	
<b>5. AMOUNT TO BE RAISED BY TAXATION - MINIMUM LIBRARY LEVY</b>	07-192	606,627
Total Revenues	13-299	\$ 21,572,838

**SUMMARY OF APPROPRIATIONS**

<b>5. GENERAL APPROPRIATIONS</b>	XXXXXXXX	XXXXXXXXXX
Within "CAPS"	XXXXXXXX	XXXXXXXXXX
(a&b) Operations Including Contingent	34-201	\$ 14,024,689
(e) Deferred Charges and Statutory Expenditures - Municipal	34-209	1,769,338
(g) Cash Deficit	46-885	
Excluded from "CAPS"	XXXXXXXX	XXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"	34-305	2,551,840
(c) Capital Improvements	44-999	50,000
(d) Municipal Debt Service	45-999	1,738,320
(e) Deferred Charges - Municipal	46-999	283,651
(f) Judgements	37-480	
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)	29-405	
(g) Cash Deficit	46-885	
(k) For Local District School Purposes	29-410	
(m) Reserve for Uncollected Taxes	50-899	1,155,000
<b>6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICTS ONLY (N.J.S. 40A:4-13)</b>	07-195	
<b>Total Appropriations</b>	<b>34-499</b>	<b>\$ 21,572,838</b>

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 3rd day of June, 2015.

It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2015 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 3rd day of June, 2015, Susan Connelly Clerk

**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
					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
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
<b>SUMMARY OF PROGRAM</b>					Other Expenses	54-176-2						
Year Referendum Passed/Implemented Rate Assessed	NOT APPLICABLE				Acquisition of Lands for Recre- ation and Conservation	54-915-2						
Total Tax Collected To Date					Acquisition of Farmland	54-916-2						
Total Expended To Date					Down Payments on Improvements	54-902-2						
Total Acreage Preserved to Date					Debt Service:		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Recreation Land Preserved in 2014					Payment of Bond Principal	54-920-2					XXXXXX	XX
Farmland Preserved in 2014					Payment of Bond Anticipation Notes and Capital Notes	54-925-2					XXXXXX	XX
					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 Replacement of Fencing At Memorial Park Tennis Courts, Major League Baseball Field, and Babe Ruth Baseball Field  
Original Contract Award \$96,900 Change Order #1 \$28,318 and Change Order #2 \$905.

2

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.

6/5/15  
Date

Alicia Connelly  
Clerk of the Governing Body