2019
MUNICIPAL BUDGET

Municipal Budget of the Borough of Dumont, County of Bergen for the Fiscal Year 2019

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 4th day of April, 2018 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).

Certified by me, this 2nd day of April, 2019

Clerk

80 West Madison Avenue
Address

Dumont, New Jersey 07628
Address

201-387-5022
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, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 2nd day of April, 2019

Registered Municipal Accountant

Gary J. Vinci
Name

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 2nd day of April, 2019

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:_____, 2019 **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:_____, 2019 **By:_____**

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the Borough of Dumont, County of Bergen, for the Fiscal Year 2019

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2018;

Be it Further Resolved, that said Budget be published in the Record in the issue of April 9, 2019

The Governing Body of the Borough of Dumont does hereby approve the following as the Budget for the year 2018:

RECORDED VOTE (Insert last name)	Ayes	CHAE ENGLESE MANNA STEWART	Nayes		Abstained		
					Absent	LABRONA ROSSILLO	

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 2, 2019

A hearing on the Budget and Tax Resolution will be held at the Dumont Senior Center, 39 Dumont Avenue, on May 7, 2019 at 6:30P.M. at which time and place objections to said Budget and Tax Resolution for the year 2018 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT
SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

	YEAR 2019	
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)}	17,225,603	
2. Appropriations excluded from "CAPS"	xxxxxxxxxx	xx
(a) Municipal Purposes {(Item H-2, Sheet 28) (N.J.S. 40A:4-45.3 as amended)}	5,182,548	
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)		
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)	5,182,548	
3. Reserve for Uncollected Taxes (Item M, Sheet 29) - Based on Estimated 98.0 Percent of Tax Collections	1,232,000	
4. Total General Appropriations (Item 9, Sheet 29) Building Aid Allowance for Schools-State Aid 2018 - $_____ 2017 - $_____	23,640,151	
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)	4,246,410	
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)	18,704,666	
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)		
(c) Minimum Library Levy	689,075	

EXPLANATORY STATEMENT - (Continued)
SUMMARY OF 2018 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget		Water Utility		Utility		Utility	
Budget Appropriations - Adopted Budget	22,798,812	00						
Budget Appropriations Added by N.J.S. 40A:4-87		00						
Emergency Appropriations		00						
Total Appropriations	22,798,812	00						
Expenditures								
Paid or Charged (Including Reserve for Uncollected Taxes)	21,963,284	00						
Reserved	844,695	00						
Unexpended Balances Cancelled	228	00						
Total Expenditures and Unexpended Balances Cancelled	22,808,207	00						
Overexpenditures*	9,395	00						

*See Budget Appropriation Items so marked to the right column "Expended 2018 Reserved."

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.

EXPLANATORY STATEMENT - (Continued)
BUDGET MESSAGE

I. General

To the Residents of the Borough of Dumont:

The 2019 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 $98 for the municipal tax portion of the tax bill.

The table below is a comparison of the projected 2019 municipal tax rate/dollars and the actual 2018 tax rate/dollars.

	Tax Rate		Tax Dollars		
	2018	Estimated for 2019	2018 Tax on Average Home ($307,000)	2019 Tax on Average Home ($307,000)	Increase (Decrease)
Municipal					
Operations	$ 1.077	$ 1.107	$ 3,306	$ 3,398	$ 92
Free Public Library	0.039	0.041	120	126	6
	$ 1.116	$ 1.148	$ 3,426	$ 3,524	$ 98

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 .5%, 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 2018 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 2018 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)

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:

Total Appropriations for the 2018 Original Budget		$22,798,812
Modifications:		
Less:		
Reserve for Uncollected Taxes	$ 1,225,000	
Municipal Debt Service	1,970,179	
Other Operations Excluded from "CAP"	2,639,930	
Capital Improvements	115,000	
Total Modifications		5,950,109
Amount Which "CAP" is Applied		16,848,703
CAP Increase (2.5%)		421,218
Additional CAP (Increase to 3.5%)		168,487
New Construction		30,773
Total General Appropriations for Municipal Purposes Within "CAP"		17,469,181
Total General Appropriations Subject to "CAP" Set forth in this Budget		17,225,603
Amount Below Allowable Appropriations "CAP"		$ 243,578

The Borough has an appropriation CAP Bank of $944,643 available from the 2017 and 2018 Municipal Budgets.

III. TAX LEVY CAP

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 2019 tax levy CAP is as follows:

2018 Amount to be Raised by Taxation - Municipal		$ 18,176,180
Add 2% Cap Increase		363,524
		18,539,704
Modifications		
Debt Service Increases (Net of Cancellations)	$ 84,330	
Pension increases	29,427	
Capital Improvements	120,000	
Deferred Charges Unfunded	46,141	
Value of New Construction	30,773	
		310,671
Maximum Allowable Tax Levy		18,850,375
Amount to be Raised by Taxation - Municipal		18,704,666
Amount Below Maximum Tax Levy "CAP"		$ 145,709

The Borough has a tax levy CAP bank of $511,135 available from the 2016, 2017 and 2018 budgets.

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

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	$ 2,137,000
Less: Employee Contributions	(387,000)
Total Required Budget Appropriation	$ 1,750,000

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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 7, 2019 at 6:30 P.M., at the Senior Center, 39 Dumont Avenue, a hearing on the 2019 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 2019 Municipal Budget, together with a true copy of the entire proposed budget is available to the public for their inspection by contacting the 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).

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
1. Surplus Anticipated	**08-101**	1,360,000.00	1,250,000.00	1,250,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	**08-102**			
Total Surplus Anticipated	**08-100**	1,360,000.00	1,250,000.00	1,250,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	**xxxxxxxx**	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Licenses	**xxxxxxxx**			
Alcoholic Beverages	**08-103**	14,000.00	14,000.00	15,146.00
Other	**08-104**	5,000.00	5,000.00	6,431.00
Fees and Permits	**08-105**	50,000.00	50,000.00	80,459.00
Fines and Costs:	**xxxxxxxx**			
Municipal Court	**08-110**	112,000.00	120,000.00	112,419.00
Other	**08-109**			
Interest and Costs on Taxes	**08-112**	88,000.00	90,000.00	88,180.00
Cable Television Franchise Fees	**08-107**	225,000.00	225,000.00	250,878.00
Parking Meters	**08-111**			
Interest on Investments and Deposits	**08-113**	15,000.00	15,000.00	17,734.00
Anticipated Utility Operating Surplus	**08-114**			
Interest and Costs on Assessments	**08-115**			
Recreation Fees	**08-105**			
Fire Inspections	**08-105**	15,000.00	20,000.00	15,000.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
3. Miscellaneous Revenues - Section A: Local Revenues (continued):				
Total Section A: Local Revenues	08-001	524,000.00	539,000.00	586,247.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
3. Miscellaneous Revenues - Section B: State Aid Without Offsetting Appropriations				
Consolidated Municipal Property Tax Relief Aid	**09-200**		30,449.00	30,449.00
Energy Receipts Tax (P.L. 1997, Chapters 162 & 167)	**09-202**	1,355,252.00	1,324,803.00	1,324,803.00
Total Section B: State Aid Without Offsetting Appropriations	**09-001**	1,355,252.00	1,355,252.00	1,355,252.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
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)	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Uniform Construction Code Fees	08-160	300,000.00	200,000.00	379,772.00
Special Item of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services:	XXXXX			
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)	XXXXX			
Uniform Construction Code Fees	08-160			
	XXXXX			
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	300,000.00	200,000.00	379,772.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
3. Miscellaneous Revenues - Section D: Special Items of General Revenue Anticipated With Prior Written Consent of the Director of Local Government Services - Interlocal Municipal Service Agreements Offset With Appropriations	XXXXX	XXXXX	XXXXX	XXXXX
Total Section D: Interlocal Municipal Service Agreements Offset With Appropriations	11-001	-	-	-

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
3. Miscellaneous Revenues - Section E: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Additional Revenues Offset with Appropriations (N.J.S. 40A:4-45.3h):	XXXXX	XXXXX	XXXXX	XXXXX
Total Section E: Special item of General Revenue Anticipated with Prior Written	xxxxxxxx			
Consent of Director of Local Government Services - Additional Revenues	08-003			

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations:	xxxxxxxx	XXXXX	XXXXX	XXXXX
Clean Communities Grant	**10-701**	29,455.00	22,460.00	22,460.00
Recycling Tonnage Grant	**10-702**	20,000.00		
Police Body Armor	**10-703**		3,071.00	3,071.00
Obey the Sign	**10-704**		5,500.00	5,500.00
Distracted Driving	**10-705**	5,703.00		

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
3. Miscellaneous Revenues - Section F: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Public and Private Revenues Offset with Appropriations (continued):	XXXXX	XXXXX	XXXXX	XXXXX
Total Section F: Special Items of General Revenue Anticipated with Prior Written	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Consent of Director of Local Government Services - Public and Private Revenues	10-001	55,158.00	31,031.00	31,031.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
3. Miscellaneous Revenues - Section G: Special items of General Revenue Anticipated with prior written consent of Director of Local Government Services - Other Special Items:	xxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Utility Operating Surplus of Prior Year	08-116			
Uniform Fire Safety Act	08-106			
Life Hazard Use Fees	08-107	7,000.00	7,000.00	8,656.00
Sale of Recyclables	08-108			
PILOT- Senior Citizen Club	08-109	15,000.00	15,000.00	15,000.00
Reserve for Payment of Debt	08-110		2,900.00	2,900.00
General Capital Fund Balance	08-111	25,000.00	25,000.00	25,000.00
Police Outside Services - Admin. Fees	08-112	130,000.00	130,000.00	130,000.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
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):				
Total Section G: Special Items of General Revenue Anticipated with Prior Written	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Consent of Director of Local Government Services - Other Special Items	08-004	177,000.00	179,900.00	181,556.00

CURRENT FUND - ANTICIPATED REVENUES

BOROUGH OF DUMONT

GENERAL REVENUES	FCOA	Anticipated 2019	Anticipated 2018	Realized In Cash in 2018
SUMMARY OF REVENUES	XXXXXX	XXXXXX	XXXXXX	XXXXXX
1. Surplus Anticipated (Sheet 4, #1)	08-101	1,360,000.00	1,250,000.00	1,250,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4 #2)	08-102	-	-	-
3. Miscellaneous Revenues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Total Section A: Local Revenues	08-001	524,000.00	539,000.00	586,247.00
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	300,000.00	200,000.00	379,772.00
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	55,158.00	31,031.00	31,031.00
Total Section G: Special items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	177,000.00	179,900.00	181,556.00
Total Miscellaneous Revenues	13-099	2,411,410.00	2,305,183.00	2,533,858.00
4. Receipts from Delinquent Taxes	15-499	475,000.00	400,000.00	456,463.00
5. Subtotal General Revenues (Items 1,2,3 and 4)	13-199	4,246,410.00	3,955,183.00	4,240,321.00
6. Amount to be Raised by Taxes for Support of Municipal Budget:				
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	18,704,666.00	18,176,180.00	18,884,902.00
b) Addition to Local District School Tax	07-191			xxxxxx
c) Minimum Library Tax	07-192	689,075.00	667,449.00	667,449.00
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	19,393,741.00	18,843,629.00	19,552,351.00
7. Total General Revenues	13-299	23,640,151.00	22,798,812.00	23,792,672.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT							
General Administration							
Salaries and Wages	**20-100-1**	340,294.00	293,481.00		293,481.00	284,944.00	8,537.00
Other Expenses	**20-100-2**	146,000.00	144,000.00		144,000.00	99,848.00	44,152.00
Postage	**20-101-2**	20,000.00	20,000.00		20,000.00	18,791.00	1,209.00
Elections							
Other Expenses	**20-125-2**	16,000.00	15,500.00		16,500.00	16,129.00	371.00
Financial Administration							
Salaries and Wages	**20-130-1**	99,460.00	95,305.00		135,305.00	105,022.00	30,283.00
Other Expenses	**20-130-2**	161,000.00	158,700.00		168,700.00	115,024.00	53,676.00
Revenue Administration (Tax Collection)							
Salaries and Wages	**20-145-1**	80,833.00	78,149.00		91,149.00	80,816.00	10,333.00
Other Expenses	**20-145-2**	15,000.00	10,270.00		10,270.00	9,030.00	1,240.00
Tax Assessment Administration							
Salaries and Wages	**20-150-1**	23,448.00	22,876.00		22,876.00	22,876.00	-
Other Expenses	**20-150-2**	15,500.00	21,500.00		6,500.00	5,198.00	1,302.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued)							
Legal Services & Costs							
Borough Attorney- Other Expenses	**20-155-2**	100,000.00	70,000.00		143,000.00	123,605.00	19,395.00
Special Counsel - Other Expenses	**20-155-2**	100,000.00	75,000.00		70,000.00	38,653.00	31,347.00
Engineering Services and Costs							
Other Expenses	**20-165-2**	70,000.00	70,000.00		70,000.00	61,366.00	8,634.00
LAND USE ADMINISTRATION							
Joint Land Use Boards							
Salaries and Wages	**21-180-1**	2,400.00	1,800.00		1,800.00	300.00	1,500.00
Other Expenses	**21-180-2**	20,600.00	35,600.00		25,600.00	9,319.00	16,281.00
Affordable Housing (COAH)							
Salaries and Wages	**22-190-1**	3,000.00	3,000.00		3,000.00	-	3,000.00
Other Expenses	**22-190-2**	5,000.00	5,000.00		5,000.00	-	5,000.00
Rent Leveling Board							
Salaries and Wages	**22-196-1**	1,080.00	1,080.00		1,080.00	-	1,080.00
Other Expenses	**22-196-2**	140.00	140.00		140.00	-	140.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
INSURANCE							
Unemployment Insurance	**23-215-2**	10,000.00	18,000.00		18,000.00	-	18,000.00
General Liability	**23-210-2**	360,000.00	360,000.00		327,700.00	329,697.00	
Workers Compensation	**23-215-2**	346,639.00	357,300.00		357,300.00	357,282.00	18.00
Employee Group Health	**23-220-2**	1,750,000.00	1,801,800.00		1,815,800.00	1,794,239.00	21,561.00
Health Benefit Waiver	**23-221-2**	25,000.00	20,000.00		20,000.00	14,523.00	5,477.00
PUBLIC SAFETY							
Police Department							
Salaries and Wages	**25-240-1**	5,404,773.00	5,194,475.00		5,131,875.00	5,066,132.00	65,743.00
Other Expenses	**25-240-2**	155,236.00	219,363.00		129,363.00	116,876.00	12,487.00
Police Reserve- Other Expenses	**25-240-2**	4,250.00	3,750.00		3,750.00	178.00	3,572.00
Emergency Management							
Salaries and Wages	**25-244-1**	3,000.00	3,000.00		3,000.00	-	3,000.00
Other Expenses	**25-244-2**	4,500.00	4,500.00		4,500.00	1,056.00	3,444.00
Volunteer Ambulance Corp.							
Other Expenses	**25-260-2**	34,000.00	32,000.00		32,000.00	32,000.00	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)							
Fire (Volunteer Fire Company)							
Salaries and Wages	**25-265-1**	3,483.00	3,398.00		3,398.00	3,398.00	-
Other Expenses	**25-265-2**	129,650.00	92,050.00		98,550.00	81,706.00	16,844.00
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**	36,400.00	30,000.00		30,500.00	30,200.00	300.00
Life Hazard Use Fees							
Salaries and Wages	**25-265-1**	16,795.00	35,857.00		35,857.00	43,055.00	
Other Expenses	**25-265-2**	7,000.00	7,000.00		7,000.00	3,998.00	3,002.00
Fire Hydrant Service	**25-265-2**	180,000.00	183,000.00		183,000.00	175,217.00	7,783.00
Municipal Prosecutor							
Salaries and Wages	**25-275-1**	8,446.00	8,240.00		9,240.00	9,440.00	
PUBLIC WORKS							
Road Repairs and Maintenance							
Salaries and Wages	**26-290-1**	1,942,346.00	1,995,738.00		1,940,738.00	1,924,394.00	16,344.00
Other Expenses	**26-290-2**	207,400.00	184,900.00		229,900.00	206,472.00	23,428.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS (Continued)							
Garbage & Trash Removal							
Other Expenses	**26-305-2**	1,660,000.00	1,600,000.00		1,600,000.00	1,469,578.00	130,422.00
Recycling							
Salaries and Wages	**26-305-1**	4,180.00	4,078.00		4,078.00	4,078.00	-
Public Buildings and Grounds							
Salaries and Wages	**26-310-1**	164,970.00	201,488.00		201,488.00	164,782.00	36,706.00
Other Expenses	**26-310-2**	30,500.00	30,500.00		50,500.00	44,315.00	6,185.00
Sewer System							
Other Expenses	**26-311-2**	12,000.00	12,000.00		12,000.00	10,890.00	1,110.00
Shade Tree							
Other Expenses	**26-300-2**	12,000.00	12,000.00		12,000:00	7,562.00	4,438.00
HEALTH AND HUMAN SERVICES							
Board of Health							
Salaries and Wages	**27-330-1**	15,242.00	14,600.00		15,100.00	14,870.00	230.00
Other Expenses	**27-330-2**	70,000.00	74,400.00		74,400.00	62,609.00	11,791.00
Other Expenses-Contractual (Animal Shelter)	**27-330-2**	25,000.00	25,000.00		25,000.00	23,182.00	1,818.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
HEALTH AND HUMAN SERVICES (Continued)							
Environmental Commission							
Other Expenses	27-335-2	5,000.00	300.00		300.00	-	300.00
Administration of Public Assistance							
Salaries and Wages	27-345-1	4,000.00	4,000.00		4,000.00	4,000.00	-
Other Expenses	27-345-2				100.00		100.00
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							
Senior Citizens							
Salaries and Wages	28-373-1	85,246.00	82,326.00		86,626.00	78,606.00	8,020.00
Other Expenses	28-373-2	25,000.00	22,000.00		22,000.00	14,797.00	7,203.00
Parks and Playgrounds							
Salaries and Wages	28-375-1	115,000.00	81,185.00		96,185.00	94,443.00	1,742.00
Other Expenses	28-375-2	44,900.00	44,900.00		34,900.00	33,258.00	1,642.00
							-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
OTHER COMMON OPERATING							
Celebration of Public Events, Anniversary or Holiday	**30-420-2**	70,000.00	19,500.00		19,500.00	18,211.00	1,289.00
							-
Municipal Court							
Salaries and Wages	**43-490-1**	120,916.00	123,672.00		130,172.00	129,434.00	738.00
Other Expenses	**43-490-2**	10,500.00	15,500.00		18,000.00	17,417.00	583.00
Public Defender (P.L. 1997, C.256)							
Salaries and Wages	**43-495-1**	6,278.00	6,149.00		6,149.00	5,149.00	1,000.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	238,681.00	234,804.00		234,804.00	214,136.00	20,668.00
Other Expenses	22-195-2	16,150.00	11,000.00		18,000.00	17,424.00	576.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS" (Continued)	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	200,000.00	200,000.00		200,000.00	149,257.00	50,743.00
Street Lighting	31-435-2	140,000.00	140,000.00		164,000.00	138,669.00	25,331.00
Telephone	31-440-2	100,000.00	100,000.00		100,000.00	84,906.00	15,094.00
Water	31-445-2	35,000.00	30,000.00		33,000.00	32,331.00	669.00
Gasoline	31-460-2	125,000.00	125,000.00		100,000.00	97,722.00	2,278.00
Total Operations (Item 8(A)) within "CAPS"	34-199	15,234,236.00	14,940,174.00	-	14,922,174.00	14,162,410.00	769,159.00
B. Contingent	35-470			xxxxxx			-
Total Operations including Contingent - Within "CAPS"	34-201	15,234,236.00	14,940,174.00	-	14,922,174.00	14,162,410.00	769,159.00
Detail:							
Salaries & Wages	34-201-1	8,683,871.00	8,488,701.00	-	8,451,401.00	8,249,875.00	208,924.00
Other Expenses(Including Contingent)	34-201-2	6,550,365.00	6,451,473.00	-	6,470,773.00	5,912,535.00	560,235.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
(1) DEFERRED CHARGES:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Emergency Authorizations	46-870-2			xxxxxx			xxxxxx
Overexpenditure of Appropriation Reserves	46-890-2			xxxxxx			xxxxxx
Overexpenditure of Appropriations	46-890-2	9,395.00	1,831.00	xxxxxx	1,831.00	1,831.00	xxxxxx
Overexpenditure of Capital Ordinance	46-890-2	5,811.00		xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx
				xxxxxx			
				xxxxxx			xxxxxx
				xxxxxx			xxxxxx

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Within "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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	375,000.00	350,000.00		359,000.00	358,939.00	61.00
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Fireman's Retirement System of NJ	36-475-2	1,153,876.00	1,148,465.00		1,148,465.00	1,143,465.00	5,000.00
Public Employees' Retirement System	36-471-2	443,785.00	406,233.00		406,233.00	406,233.00	-
Defined Contribution Retirement Plan (DCRP)	36-473-2	3,500.00	2,000.00		3,000.00	2,997.00	3.00
Total Deferred Charges & Statutory Expenditures - Municipal within "CAPS"	34-209	1,991,367.00	1,908,529.00	-	1,918,529.00	1,913,465.00	5,064.00
(G) Cash Deficit of Preceding Year	46-885						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	17,225,603.00	16,848,703.00	-	16,840,703.00	16,075,875.00	774,223.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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**	1,504,269.00	1,377,783.00		1,385,783.00	1,377,780.00	8,003.00
Debt Service	**31-455-2**	500,273.00	513,667.00		513,667.00	513,667.00	-
EDUCATION							
Maintenance of Free Public Library (Ch. 82, 541 P.L. 1985)	**29-390-2**	698,075.00	667,449.00		667,449.00	667,449.00	-
PUBLIC SAFETY FUNCTIONS							
Length of Service Awards Program (LOSAP)	**25-265-2**	50,000.00	50,000.00		50,000.00	-	50,000.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Total Other Operations Excluded From "CAPS"	**34-300**	2,752,617.00	2,608,899.00	-	2,616,899.00	2,558,896.00	58,003.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Uniform Construction Code Appropriations Offset by Increased Fee Revenues (N.J.A.C. 5:23-4.17)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Uniform Construction Code Appropriations	22-999	-	-	-	-	-	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total Additional Appropriations Offset by Revenues (N.J.S. 40A:4-45.3h)	**34-303**	-	-	-	-	-	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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**	29,455.00	22,460.00		22,460.00	17,813.00	4,647.00
Recycling Tonnage Grant							
Other Expenses	**41-702-2**	20,000.00					-
Police Body Armor							
Other Expenses	**41-703-2**		3,071.00		3,071.00	749.00	2,322.00
Obey the Sign							
Other Expenses	**41-704-2**		5,500.00		5,500.00	-	5,500.00
Distracted Driving							
Other Expenses	**41-705-2**	5,703.00					

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public and Private Programs Offset by Revenues	xxxxxx						xxxxxx
Total Public and Private Programs Offset by Revenues	**40-999**	55,158.00	31,031.00	-	31,031.00	18,562.00	12,469.00
Total Operations Excluded from "CAPS"	**34-305**	2,807,775.00	2,639,930.00	-	2,647,930.00	2,577,458.00	70,472.00
Detail:							
Salaries & Wages	**34-305-1**	-	-	-	-	-	-
Other Expenses	**34-305-2**	2,807,775.00	2,639,930.00	-	2,647,930.00	2,577,458.00	70,472.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Down Payments on Improvements	**44-902**						
Capital Improvement Fund	**44-901**	235,000.00	115,000.00		115,000.00	115,000.00	-
Acquisition of Power Cot for Ambulance Corp	**44-903**	28,629.00					

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (C) Capital Improvements - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Public & Private Programs OFF-SET by Revenues	xxxxx	xxxxx		xxxxx	xxxxx	xxxxx	xxxxx
New Jersey Transportation Trust Fund Authority Act	**41-865**						
Total Capital Improvements Excluded from "CAPS"	**44-999**	263,629.00	115,000.00	-	115,000.00	115,000.00	-

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (D) Municipal Debt Service - Excluded from "CAPS"	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
Payment of Bond Principal	**45-920**	1,070,000.00	1,040,000.00		1,040,000.00	1,040,000.00	xxxxx
Payment of Bond Anticipation Note Principal	**45-925**						xxxxx
Interest on Bonds	**45-930**	370,182.00	395,075.00		395,075.00	395,075.00	xxxxx
Interest on Notes	**45-935**	83,000.00					xxxxx
							xxxxx
Green Trust Loan Program:	xxxxx						xxxxx
Loan Repayments for Principal and Interest - Multi-Parks	**45-941**	12,437.00	12,437.00		12,437.00	12,437.00	xxxxx
Bergen County Improvement Authority- Loan Repayment	**45-950**	101,584.00	95,442.00		95,442.00	95,442.00	xxxxx
							xxxxx
NJEIT Loan Principal	**45-960**	360,770.00	354,295.00		354,295.00	354,295.00	xxxxx
NJEIT Loan Interest	**45-961**	67,030.00	72,930.00		72,930.00	72,702.00	xxxxx
							xxxxx
							xxxxx
Capital Lease Obligations Approved After 7/1/2007							xxxxx
Principal	**45-941**						xxxxx
Interest	**45-941**						
Total Municipal Debt Service Excluded from "CAPS"	**45-999**	2,065,003.00	1,970,179.00	-	1,970,179.00	1,969,951.00	xxxxx

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (E) Deferred Charges Municipal - Excluded from "CAPS"	FCOA	Appropriated For 2019	Appropriated For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Expended 2018 Paid or Charged	Expended 2018 Reserved
(1) DEFERRED CHARGES	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
Emergency Authorizations	**46-870**			xxxxx			xxxxx
Special Emergency Authorizations - 5 years (N.J.S. 40A4-55)	**46-875**			xxxxx			xxxxx
Special Emergency Authorizations - 3 Years (N.J.S. 40A4-55.1 & 40A:4-55.13)	**46-871**			xxxxx			xxxxx
				xxxxx			xxxxx
Deferred Charges Unfunded - Cancelled Capital				xxxxx			xxxxx
Grants	**46-880**	46,141.00		xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
				xxxxx			xxxxx
Total Deferred Charges - Municipal Excluded from "CAPS"	**46-999**	46,141.00	-	xxxxx	-	-	xxxxx
(F) Judgements (N.J.S.A. 40A:4-45.3cc)	**37-480**			xxxxx			xxxxx
(N) Transferred to B.O.E. for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	**29-405**			xxxxx			xxxxx
(G) With Prior Written Consent of Local Finance Board: Cash Deficit of Preceding Year	**46-885**			xxxxx			xxxxx
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	**34-309**	5,182,548.00	4,725,109.00	-	4,733,109.00	4,662,409.00	70,472.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 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
							xxxxx
Total of Type I District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	-
(J) Deferred Charges and Statutory Expenditures - Local School -Excluded from "CAPS"	xxxxx	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	5,182,548.00	4,725,109.00	-	4,733,109.00	4,662,409.00	70,472.00
(L) Subtotal General Appropriations {Items (H-1) and (O)	34-400	22,408,151.00	21,573,812.00	-	21,573,812.00	20,738,284.00	844,695.00
(M) Reserve for Uncollected Taxes	50-899	1,232,000.00	1,225,000.00		1,225,000.00	1,225,000.00	xxxxx
9. Total General Appropriations	34-499	23,640,151.00	22,798,812.00	-	22,798,812.00	21,963,284.00	844,695.00

BOROUGH OF DUMONT

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS Summary of Appropriations		Appropriated				Expended 2018	
		For 2019	For 2018	For 2018 By Emergency Appropriations	Total For 2018 As Modified By All Transfers	Paid or Charged	Reserved
(H-1) Total General Appropriations for							
Municipal Purposes within "CAPS"	34-299	$17,225,603.00	$16,848,703.00		$16,840,703.00	$16,075,875.00	$774,223.00
(A) Operations - Excluded from "CAPS"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Operations	34-300	2,752,617.00	2,608,899.00	-	2,616,899.00	2,558,896.00	58,003.00
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	55,158.00	31,031.00	-	31,031.00	18,562.00	12,469.00
Total Operations - Excluded from Caps	34-305	2,807,775.00	2,639,930.00	-	2,647,930.00	2,577,458.00	70,472.00
(C) Capital Improvements	44-999	263,629.00	115,000.00	-	115,000.00	115,000.00	-
(D) Municipal Debt Service	45-999	2,065,003.00	1,970,179.00	-	1,970,179.00	1,969,951.00	xxxxx
(E) Deferred Charges - Excluded from "CAPS"	46-999	46,141.00	-	xxxxx	-	-	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	1,232,000.00	1,225,000.00	xxxxx	1,225,000.00	1,225,000.00	xxxxx
Total General Appropriations	34-499	23,640,151.00	22,798,812.00	-	22,798,812.00	21,963,284.00	844,695.00

BOROUGH OF DUMONT
2019 MUNICIPAL BUDGET

Sheets 31 - 37 - Not Applicable to Municipal Budget and have been omitted from this document

DEDICATED ASSESSMENT BUDGET N/A UTILITY

14. DEDICATED REVENUES FROM	FCOA	Anticipated 2019		Anticipated 2018		Realized in Cash in 2018
Assessment Cash	53-101					
Deficit (_____ Utility Budget)	53-885					
Total _____ Utility Assessment Revenues	53-899					
15. APPROPRIATIONS FOR ASSESSMENT DEBT		**Appropriated 2019**		**Appropriated 2018**		**Expended 2018 Paid or Charged**
Payment of Bond Principal	53-920					
Payment of Bond Anticipation Notes	53-925					
Total _____ Utility Assessment Appropriations	53-999					

Dedication by Rider - (N.J.S. 40A:4-39) "The dedicated revenues anticipated during the year 2018 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensack Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income; Housing and Community Development Act of 1974; Board of Recreation Commission; Parking Offenses Adjudication Act; Recreation Trust Fund; Celebration of Public Events - Donations; Police Department - Donations; Developer's Escrow; Uniform Fire Safety Penalties Monies; Shade Trees - Donations; Storm Recovery; Accumulated Absences; Beautification of Town, are hereby anticipated as revenue and are hereby appropriated for the purposes to which said revenue is dedicated by statute or other legal requirement".

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2018

ASSETS			
Cash and Investments	1110100	5,675,485	00
Due From State of N.J.(c. 20, P.L. 1961)	1111000	7,657	00
Federal and State Grants Receivable	1110200		00
Receivables with Offsetting Reserves:	xxxxxxxxx	xxxxxxxxx	xx
Taxes Receivable	1110300	531,494	00
Tax Title Liens Receivable	1110400	7,883	00
Property Acquired By Tax Title Lien Liquidation	1110500	79,526	00
Other Receivables	1110600	27,100	00
Deferred Charges Required to be in 2019 Budget	1110700	9,395	00
Deferred Charges Required to be in Budgets Subsequent to 2019	1110800		00
Total Assets	1110900	6,338,540	00

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	2110100	3,009,111	00
Special Emergency Note Payable	2110100		00
Reserve for Receivables	2110200	646,003	00
Surplus	2110300	2,683,426	00
Total Liabilities, Reserves and Surplus		6,338,540	00

School Tax Levy Unpaid	2220100		
Less: School Tax Deferred	2220200	-	
*Balance Included in Above "Cash Liabilities"	2220300	-	

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

		YEAR 2018		YEAR 2017	
Surplus Balance, January 1st	2310100	1,876,314	00	1,909,920	00
CURRENT REVENUE ON A CASH BASIS:					
Current Taxes					
*(Percentage collected:2018 99.03%, 2017 99.12%)	2310200	60,181,857	00	59,042,921	00
Delinquent Taxes	2310300	456,463	00	547,687	00
Other Revenues and Additions to Income	2310400	3,625,703	00	2,880,703	00
Total Funds	2310500	66,140,337	00	64,381,231	00
EXPENDITURES AND TAX REQUIREMENTS:					
Municipal Appropriations	2310600	21,582,979	00	21,207,993	00
School Taxes (Including Local and Regional)	2310700	36,942,190	00	36,234,439	00
County Taxes (Including Added Tax Amounts)	2310800	4,912,316	00	4,962,118	00
Special District Taxes	2310900		00		00
Other Expenditures and Deductions From Income	2311000	28,821	00	102,198	00
Total Expenditures and Tax Requirements	2311100	63,466,306	00	62,506,748	00
Less: Expenditures to be Raised by Future Taxes	2311200	9,395	00	1,831	00
Total Adjusted Expenditures and Tax Requirements	2311300	63,456,911	00	62,504,917	00
Surplus Balance, December 31st	2311400	2,683,426	00	1,876,314	00

Proposed Use of Current Fund Surplus in 2019 Budget

Surplus Balance December 31, 2018	2311500	2,683,426	00
Current Surplus Anticipated in 2019 Budget	2311600	1,360,000	00
Surplus Balance Remaining	2311700	1,323,426	00

2019
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)

[X] 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 2019 through 2024. 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:

Year	
2019	$ 6,568,629.00
2020	750,000.00
2021	0.00
2022	0.00
2023	0.00
2024	0.00
	$7,318,629.00

CAPITAL BUDGET (Current Year Action)
2019

Local Unit BOROUGH OF DUMONT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 AMOUNTS RESERVED IN PRIOR YEARS	Planned Funding Services For Current Year - 2018					6 TO BE FUNDED IN FUTURE YEARS
				5a 2019 Budget Appropriations	5b Capital Improvement Fund	5c Capital Surplus	5d Grants in Aid and other Funds	5e Debt Authorized	
Various Capital Impvts - Municipal Complex		$5,000,000.00			$238,500.00			$4,761,500.00	
Acquisition of Fire Department Equipment		125,000.00			6,250.00			118,750.00	
Acquisition of Fire Department Trucks		1,425,000.00			33,750.00			641,250.00	750,000.00
Acquisition of Fire Department Vehicles		130,000.00			6,500.00			123,500.00	
Acquisition of Street Sweeper		250,000.00			12,500.00			237,500.00	
Acquisition of Police Vehicles		80,000.00			4,000.00			76,000.00	
Acquisition of Police Equipment		80,000.00			4,000.00			76,000.00	
Acquisition of Power Cot for Ambulance		28,629.00		28,629.00					
Cloud Scanning Document Solutions		200,000.00			10,000.00			190,000.00	
TOTALS - ALL PROJECTS		$7,318,629.00		28,629.00	$315,500.00			$6,224,500.00	750,000.00

6 YEAR CAPITAL PROGRAM 2019- 2024

Anticipated Project Schedule and Funding Requirements

Local Unit BOROUGH OF DUMONT

1 PROJECT TITLE	2 PROJECT NUMBER	3 ESTIMATED TOTAL COST	4 ESTIMATED COMPLETION TIME	FUNDING AMOUNT PER BUDGET YEAR					
				5a 2019	5b 2020	5c 2021	5d 2022	5e 2023	5f 2024
Various Capital Impvts - Municipal Complex		$5,000,000.00		$5,000,000.00					
Acquisition of Fire Department Equipment		125,000.00		125,000.00					
Acquisition of Fire Department Trucks		1,425,000.00		675,000.00	750,000.00				
Acquisition of Fire Department Vehicles		130,000.00		130,000.00					
Acquisition of Street Sweeper		250,000.00		250,000.00					
Acquisition of Police Vehicles		80,000.00		80,000.00					
Acquisition of Police Equipment		80,000.00		80,000.00					
Acquisition of Power Cot for Ambulance		28,629.00		28,629.00					
Cloud Scanning Document Solutions		200,000.00		200,000.00					
TOTALS - ALL PROJECTS		$7,318,629.00		$6,568,629.00	750,000.00				

6 YEAR CAPITAL PROGRAM - 2019 - 2024
Summary of Anticipated Funding Sources and Amounts

Local Unit BOROUGH OF DUMONT

1 PROJECT TITLE	2 ESTIMATED TOTAL COST	BUDGET APPROPRIATIONS 3a Current Year 2019	3b Future Years	4 CAPITAL IMPROVE-MENT FUND	5 CAPITAL SURPLUS	6 GRANTS-IN-AID AND OTHER FUNDS	BONDS AND NOTES 7a General	7b Self Liquidating	7c Assessment	7d School
Various Capital Impvts - Municipal Complex	$5,000,000.00			$238,500.00			$4,761,500.00			
Acquisition of Fire Department Equipment	125,000.00			6,250.00			$118,750.00			
Acquisition of Fire Department Trucks	1,425,000.00			71,250.00			1,353,750.00			
Acquisition of Fire Department Vehicles	130,000.00			6,500.00			123,500.00			
Acquisition of Street Sweeper	250,000.00			12,500.00			237,500.00			
Acquisition of Police Vehicles	80,000.00			4,000.00			76,000.00			
Acquisition of Police Equipment	80,000.00			4,000.00			76,000.00			
Acquisition of Power Cot for Ambulance	28,629.00	28,629.00								
Cloud Scanning Document Solutions	200,000.00			10,000.00			190,000.00			
TOTALS - ALL PROJECTS	$7,318,629.00	$ 28,629.00		$353,000.00			$6,937,000.00			

BOROUGH OF DUMONT
2019 MUNICIPAL BUDGET

Sheets 41 and 42 - Reserved for Adopting Resolution

MUNICIPALITY OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated For 2019	Anticipated For 2018	Realized in Cash in 2018
Amount To Be Raised By Taxation	54-190			
Interest Income	54-113			
Reserve Funds:				
Total Trust Fund Revenues:	54-299			

APPROPRIATIONS	FCOA	Appropriated For 2019	Appropriated For 2018	Expended 2018 Paid or Charged	Expended 2018 Reserved
Development of Lands for Recreation and Conservation:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Salaries & Wages	54-385-1				
Other Expenses	54-385-2				
Maintenance of Lands for Recreation and Conservation:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Salaries & Wages	54-375-1				
Other Expenses	54-375-2				
Historic Preservation:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Salaries & Wages	54-176-1				
Other Expenses	54-176-2				
Acquistion of Lands for Recreation and Conservation	54-915-2				
Acquistion of Farmland	54-916-2				
Down Payments on Improvements	54-902-2				
Debt Service:		XXXXXX XX	XXXXXX XX	XXXXXX XX	XXXXXX XX
Payment of Bond Principal	54-920-2				XXXXXX XX
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				

SUMMARY OF PROGRAM

Year Referendum Passed/Implemented NOT APPLICABLE

Rate Assessed

Total Tax Collected To Date

Total Expended To Date

Total Acreage Preserved to Date

Recreation Land Preserved in 2018

Farmland Preserved in 2018

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: Borough of Dumont Year Ending: December 31, 2018

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

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 X and certify below.

4/2/19
Date

Susan Connelly
Clerk of the Governing Body