2020
MUNICIPAL BUDGET

BOROUGH OF DUMONT
June 2, 2020
### ANTICIPATED REVENUES

<table>
<thead>
<tr>
<th><strong>Surplus Anticipated</strong></th>
<th><strong>Proposed Budget</strong></th>
<th><strong>Modified Budget</strong></th>
<th><strong>Variance</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 1,615,000</td>
<td>$ 1,490,000</td>
<td>$ 125,000</td>
</tr>
<tr>
<td><strong>Miscellaneous Revenues</strong></td>
<td>612,000</td>
<td>599,000</td>
<td>13,000</td>
</tr>
<tr>
<td><strong>Unrestricted State Aid</strong> *</td>
<td>1,355,252</td>
<td>1,355,252</td>
<td>0</td>
</tr>
<tr>
<td><strong>State/Federal Grants</strong> **</td>
<td>56,284</td>
<td>395,365</td>
<td>(339,081)</td>
</tr>
<tr>
<td><strong>Other Special Items</strong></td>
<td>421,000</td>
<td>402,000</td>
<td>19,000</td>
</tr>
<tr>
<td><strong>Receipts from Delinquent Taxes</strong></td>
<td>475,000</td>
<td>475,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>General Taxation - Library</strong></td>
<td>715,242</td>
<td>689,075</td>
<td>26,167</td>
</tr>
<tr>
<td><strong>General Taxation - Municipal</strong></td>
<td><strong>19,118,269</strong></td>
<td><strong>18,594,666</strong></td>
<td><strong>523,603</strong></td>
</tr>
</tbody>
</table>

**Total: $ 24,368,047**  **$ 24,000,358**  **$ 367,689**  **1.5%**

* State Aid has remained the same since 2010

** 2019 modified budget includes a grant of $340,207 for Construction of ADA Handicap Ramps.
2020 BUDGET REVENUE SOURCES

- Surplus Anticipated: 6%
- Miscellaneous Revenues: 3%
- Unrestricted State Aid: 6%
- Tax Levy: 3%
- Delinquent Tax Receipts: 1%
- Grants and Other Special Items: 1%
- Tax Levy - Library: 2%
- Tax Levy - Municipal: 79%
### APPROPRIATIONS

<table>
<thead>
<tr>
<th></th>
<th>2020 Proposed Budget</th>
<th>2019 Modified Budget</th>
<th>Variance</th>
<th>$</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$1,566,614</td>
<td>$1,390,949</td>
<td>$175,665</td>
<td>12.6%</td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>2,510,000</td>
<td>2,439,138</td>
<td>70,862</td>
<td>2.9%</td>
<td></td>
</tr>
<tr>
<td>Public Safety</td>
<td>6,400,420</td>
<td>6,332,365</td>
<td>68,055</td>
<td>1.1%</td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td>4,159,316</td>
<td>4,039,396</td>
<td>119,920</td>
<td>3.0%</td>
<td></td>
</tr>
<tr>
<td>Public &amp; Private Programs *</td>
<td>56,284</td>
<td>395,365</td>
<td>(339,081)</td>
<td>-85.8%</td>
<td></td>
</tr>
<tr>
<td>Recreation/Health/Library</td>
<td>1,239,335</td>
<td>1,182,963</td>
<td>56,372</td>
<td>4.8%</td>
<td></td>
</tr>
<tr>
<td>Utilities &amp; Bulk Purchases</td>
<td>2,656,244</td>
<td>2,584,542</td>
<td>71,702</td>
<td>2.8%</td>
<td></td>
</tr>
<tr>
<td>Statutory &amp; Deferred Charges</td>
<td>2,135,523</td>
<td>2,075,008</td>
<td>60,515</td>
<td>2.9%</td>
<td></td>
</tr>
<tr>
<td>Debt Service &amp; Capital Impts</td>
<td>2,378,811</td>
<td>2,328,632</td>
<td>50,179</td>
<td>2.2%</td>
<td></td>
</tr>
<tr>
<td>Reserve for Uncollected Taxes</td>
<td>1,265,500</td>
<td>1,232,000</td>
<td>33,500</td>
<td>2.7%</td>
<td></td>
</tr>
</tbody>
</table>

**Total:** $24,368,047 $24,000,358 $367,689 1.5%

* 2019 modified budget includes a grant of $340,207 for Construction of ADA Handicap Ramps.
2020 APPROPRIATIONS BY FUNCTION

- 27% Public Safety
- 17% Public Works
- 10% Reserve for Uncollected Taxes
- 6% General Government
- 10% Debt Service / Capital Impvts.
- 11% Utilities / Bulk Purchases
- 5% Recreation / Health & Library
- 9% Statutory / Deferred Charges
- 0% Public & Private Programs
- 5% Recreation / Health & Library
- 6% General Government
- 10% Reserve for Uncollected Taxes
- 10% Debt Service / Capital Impvts.
- 9% Statutory / Deferred Charges
- 0% Public & Private Programs
- 5% Recreation / Health & Library
- 11% Utilities / Bulk Purchases
- 17% Public Works
- 10% Reserve for Uncollected Taxes
- 6% General Government
- 10% Debt Service / Capital Impvts.
- 9% Statutory / Deferred Charges
- 0% Public & Private Programs
- 5% Recreation / Health & Library
- 11% Utilities / Bulk Purchases
2020 Appropriation Allocation

- 53% Personnel Costs
- 32% Other Expenses
- 10% Debt Service / Capital Improvements
- 5% RUCT
OTHER EXPENSES

- Utilities: 34%
- General Government: 12%
- Insurance: 5%
- Public Safety: 9%
- Public Works: 27%
- Library: 9%
- Recreation / Health: 3%
- Deferred Charges: 1%
PERSONNEL
STAFFING LEVEL

- 65% Public Safety
  - 48 FT / 11 PT

- 24% Public Works
  - 27 FT / 2 PT

- 4% Recreation / Health
  - 4 FT / 3 PT

- 7% General Government
  - 7 FT / 18 PT

Total Staff
86 FT / 34 PT
**APPORTIONMENT OF MUNICIPAL TAX RATE AND IMPACT ON AVERAGE HOME**

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>Actual 2019</th>
<th>Introduced 2020</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal Operations</td>
<td>$1.101</td>
<td>$1.131</td>
<td>$0.030</td>
</tr>
<tr>
<td>Library</td>
<td>0.041</td>
<td>0.042</td>
<td>0.001</td>
</tr>
<tr>
<td>Total</td>
<td>$1.142</td>
<td>$1.173</td>
<td>$0.031</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Impact</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Municipal Operations</td>
<td>$3,380</td>
<td>$3,473</td>
<td>$93</td>
</tr>
<tr>
<td>Library</td>
<td>126</td>
<td>129</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>$3,506</td>
<td>$3,602</td>
<td>$96</td>
</tr>
</tbody>
</table>

**Analysis of Tax Increase**
- Operations: $57
- Debt Service (LT Bonds) - Municipal Complex: $36
- Library: $3
- Total: $96
2020 ESTIMATED TAX DOLLAR ALLOCATION

Library: 1c
County: 8c
Municipal: 30c
School: 61c

* County increase estimated at 2%