



State of New Jersey Local Government Services

Year: 2022 Municipal User Friendly Budget

MUNICIPALITY: 0212 East Rutherford Borough - County of Bergen

Adopted

Municode: 0212

Filename: 0212_fba_2022.xlsm

Website: www.eastrutherfordnj.net

Phone Number:

201-933-3444

Mailing Address:

One Everett Place

Municipality:

East Rutherford

State:

NJ

Zip:

07073

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Jeffery		Lahullier	12/31/2023	mayorlahullier@eastrutherfordnj.net

Chief Administrative Officer

Jeffery		Lahullier		mayorlahullier@eastrutherfordnj.net
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Chief Financial Officer

Anthony		Bianchi		abianchi@eastrutherfordnj.net
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Municipal Clerk

Danielle		Lorenc		dmicci@eastrutherfordnj.net
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Registered Municipal Accountant

Paul		Garbarini		pwgarbarini@garbarinicpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
George		Cronk	12/31/2022	councilmancronk@eastrutherfordnj.net
Nancy		Banca	12/31/2022	councilwomanbanca@eastrutherfordnj.net
Saverio		Stallone	12/31/2023	councilmanstallone@eastrutherfordnj.net
Edward		Ravettine	12/31/2023	councilmanravettine@eastrutherfordnj.net
Michael		Lorusso	12/31/2024	councilmanlorusso@eastrutherfordnj.net
Daniel		Alvarez	12/31/2024	councilmanlalvarez@eastrutherfordnj.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2021 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2022 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.484	\$11,526,920.10	26.99%	\$2,063.30	Municipal Purpose Tax	ACTUAL	\$11,768,396.33
Municipal Library	0.037	\$871,302.16	2.04%	\$157.73	Municipal Library	ACTUAL	\$911,055.05
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.734	\$17,427,917.00	40.81%	\$3,129.06	Local School District	ESTIMATED	\$17,950,754.51
Regional School District	0.275	\$6,531,742.00	15.29%	\$1,172.33	Regional School District	ESTIMATED	\$6,727,694.26
County Purposes	0.257	\$6,098,179.73	14.28%	\$1,095.60	County Purposes	ESTIMATED	\$6,403,088.72
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.010	\$251,993.79	0.59%	\$42.63	County Open Space	ESTIMATED	\$257,033.67
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2021 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2021					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
					Tax Collections - ACTUAL as of Prior Year		
					Total Tax Revenue, Collections CY 2021		
					Total Tax Levy, CY 2021		
					% of Taxes Collected, CY 2021		
					Delinquent Taxes - December 31, 2021		

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

FCOA		% Difference Current vs. Prior Year	S Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	20.88%	\$531,511.77	\$2,545,863.65	\$3,077,375.42	\$2,827,000.00			\$250,375.42				
08	Local Revenue	-1.30%	(\$167,177.49)	\$12,871,485.88	\$12,704,308.39	\$10,684,308.39			\$2,020,000.00				
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,489,989.00	\$1,489,989.00	\$1,489,989.00							
08	Uniform Construction Code Fees	-2.74%	(\$4,924.55)	\$179,924.55	\$175,000.00	\$175,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	2.98%	\$4,744.63	\$159,172.20	\$163,916.83	\$163,916.83							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	862.09%	\$961,915.58	\$111,579.13	\$1,073,494.71	\$1,073,494.71							
08	Other Special Items	13.99%	\$70,122.16	\$501,338.77	\$571,460.93	\$571,460.93							
15	Receipts from Delinquent Taxes	-17.78%	(\$129,169.50)	\$726,345.66	\$597,176.16	\$427,176.16			\$170,000.00				
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-3.70%	(\$452,448.12)	\$12,220,844.45	\$11,768,396.33	\$11,768,396.33							
07	Minimum Library Tax	4.56%	\$39,752.89	\$871,302.16	\$911,055.05	\$911,055.05							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.70%	\$854,327.37	\$31,677,845.45	\$32,532,172.82	\$30,091,797.40	\$0.00	\$0.00	\$2,440,375.42	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	6.00	15.00	2.73%	\$56,537.35	\$2,070,712.65	\$2,127,250.00	\$2,060,500.00				\$66,750.00				
21	Land-Use Administration	0.00	2.00	4.43%	\$2,800.00	\$63,200.00	\$66,000.00	\$66,000.00								
22	Uniform Construction Code	3.00	9.00	5.75%	\$14,500.00	\$252,000.00	\$266,500.00	\$266,500.00								
23	Insurance	0.00	1.00	1.57%	\$52,100.00	\$3,308,900.00	\$3,361,000.00	\$3,318,000.00				\$43,000.00				
25	Public Safety	43.00	48.00	3.89%	\$302,900.00	\$7,786,300.00	\$8,089,200.00	\$8,089,200.00								
26	Public Works	27.00	0.00	6.42%	\$317,712.65	\$4,950,787.35	\$5,268,500.00	\$3,100,500.00				\$2,168,000.00				
27	Health and Human Services	0.00	1.00	0.00%	\$0.00	\$89,000.00	\$89,000.00	\$89,000.00								
28	Parks and Recreation	1.00	30.00	7.84%	\$21,500.00	\$274,100.00	\$295,600.00	\$295,600.00								
29	Education (including Library)	4.00	5.00	4.56%	\$39,752.89	\$871,302.16	\$911,055.05	\$911,055.05								
30	Unclassified	0.00	0.00	803.75%	\$961,915.58	\$119,679.13	\$1,081,594.71	\$1,081,594.71								
31	Utilities and Bulk Purchases	2.00	10.00	9.55%	\$103,000.00	\$1,078,000.00	\$1,181,000.00	\$1,181,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	4.35%	\$20,000.00	\$460,000.00	\$480,000.00	\$480,000.00								
35	Contingency	0.00	0.00	0.00%	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00								
36	Statutory Expenditures	0.00	0.00	4.66%	\$129,052.34	\$2,771,747.32	\$2,900,799.66	\$2,886,799.66				\$14,000.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	6.03%	\$9,327.87	\$154,588.96	\$163,916.83	\$163,916.83								
43	Court and Public Defender	3.00	3.00	5.29%	\$15,000.00	\$283,700.00	\$298,700.00	\$298,700.00								
44	Capital	0.00	0.00	30.67%	\$68,550.00	\$223,500.00	\$292,050.00	\$292,050.00								
45	Debt	0.00	0.00	2.45%	\$114,695.72	\$4,680,810.85	\$4,795,506.57	\$4,646,881.15				\$148,625.42				
46	Deferred Charges	0.00	0.00	519.09%	\$429,717.39	\$82,782.61	\$512,500.00	\$512,500.00								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes	0.00	0.00	-35.19%	(\$190,000.00)	\$540,000.00	\$350,000.00	\$350,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total		89.00	124.00	8.21%	\$2,469,061.79	\$30,063,111.03	\$32,532,172.82	\$30,091,797.40	\$0.00	\$0.00	\$0.00	\$2,440,375.42	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	48	\$28,824,500.00	1.13%
2 Residential	1,976	\$842,373,300.00	33.00%
3A/3B Farm			0.00%
4A Commercial	170	\$543,194,800.00	21.28%
4B Industrial	90	\$802,330,500.00	31.43%
4C Apartments	41	\$335,805,600.00	13.16%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,325	\$2,552,528,700.00	100.00%

Average Ratio (%), Assessed to True Value	100.00%
Equalized Valuation, Taxable Properties	\$2,552,528,700.00

Total # of property tax appeals filed in 2021	County Tax Board	10.00
	State Tax Court	40.00
Number of 2021 County Tax Board decisions appealed to Tax Court		9.00
Number of pending property tax appeals in State Tax Court		49.00

Amount paid out by municipality for tax appeals in 2021	\$127,017.74
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Property Tax Assessments - Exempt Properties (October 1, 2021 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$44,301,400.00	0.93%
15B Other Schools			0.00%
15C Public Property	82	\$4,001,552,000.00	83.56%
15D Church and Charities	8	\$14,965,300.00	0.31%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	8	\$727,994,100.00	15.20%
Total	103	\$4,788,812,800.00	100.00%

Percentage of Exempt vs. Non-Exempt Properties	187.61%
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Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

[illegible]

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	7.00	48,276.50	\$37,000.00	\$0.00	\$6,446.00	\$2,000.00	\$2,830.50
Supervisory Staff (Department Heads & Managers)	7.00	0.00	1,054,061.45	\$701,300.00	\$0.00	\$83,292.00	\$215,820.00	\$53,649.45
Police Officers (Including Superior Officers)	43.00	0.00	9,986,606.50	\$6,185,000.00	\$478,000.00	\$2,004,013.00	\$1,222,980.00	\$96,613.50
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00	\$0.00	\$0.00		\$0.00	\$0.00
All Other Union Employees not listed above	0.00	0.00	0.00	\$0.00	\$0.00		\$0.00	\$0.00
All Other Non-Union Employees not listed above	35.00	121.00	5,055,491.00	\$3,318,000.00	\$110,000.00	\$406,049.00	\$959,200.00	\$262,242.00
Totals	85.00	128.00	16,144,435.45	\$10,241,300.00	\$588,000.00	\$2,499,800.00	\$2,400,000.00	\$415,335.45

Is the Local Government required to comply with N.J.S.A. 11A (Civil Service)? - YES or NO

YES

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit.
Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	21.00	\$13,297.80	\$279,253.80	21.00	\$13,064.76	\$274,359.96
Parent & Child	4.00	\$22,770.12	\$91,080.48	5.00	\$22,373.04	\$111,865.20
Employee & Spouse (or Partner)	19.00	\$27,220.08	\$517,181.52	15.00	\$26,741.64	\$401,124.60
Family	36.00	\$36,662.64	\$1,319,855.04	36.00	\$36,020.88	\$1,296,751.68
Employee Cost Sharing Contribution (enter as negative -)			(\$485,000.00)			(\$485,000.00)
Subtotal	80.00		\$1,722,370.84	77.00		\$1,599,101.44
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$36,662.64	\$36,662.64	1	\$36,020.88	\$36,020.88
Employee Cost Sharing Contribution (enter as negative -)			(\$500.00)			(\$500.00)
Subtotal	1.00		\$36,162.64	1.00		\$35,520.88
Retirees - Health Benefits - Annual Cost						
Single Coverage	3	\$18,285.60	\$54,856.80	4	\$14,323.56	\$57,294.24
Parent & Child	3	\$25,787.88	\$77,363.64	3	\$17,839.80	\$53,519.40
Employee & Spouse (or Partner)	2	\$26,575.56	\$53,151.12	4	\$22,506.48	\$90,025.92
Family	4	\$45,881.16	\$183,524.64	4	\$36,044.28	\$144,177.12
Employee Cost Sharing Contribution (enter as negative -)			(\$3,600.00)			(\$1,800.00)
Subtotal	12.00		\$365,296.20	15.00		\$343,216.68
GRAND TOTAL	93.00		\$2,123,829.68	93.00		\$1,977,839.00

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

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

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

YES

NO

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit
(check applicable items)

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Other Administration	54.50	\$29,430.26		X	
Borough Clerk	313.00	\$120,363.09		X	
Chief Financial Officer	73.00	\$28,452.85		X	
Tax Collector	12.00	\$3,230.77		X	
Sewer Commission Superintendent	191.00	\$63,417.35		X	
Public Works	1425.00	\$470,514.39	X		
Fire Inspector	120.00	\$37,904.76		X	
Fire Inspector Admin Staff	5.00	\$549.20		X	
Municipal Court Administrator	244.00	\$73,451.56		X	
Municipal Court Staff	233.00	\$49,611.18		X	
Police Department	212.00	\$133,545.44	X		
Totals	2882.50	\$1,010,470.85			
Total Funds Reserved as of end of 2021		\$300,000.00			
Total Funds Appropriated in 2022		\$125,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt				Net Debt	Current Year Budget		2023 Budget	2024 Budget	All Additional Future Years' Budgets
Local School Debt	\$1,446,000.00	\$1,446,000.00	\$0.00	Utility Fund - Principal	\$101,363.51	\$56,922.48	\$59,477.09	\$766,060.19	
Regional School Debt	\$28,222,486.00	\$28,222,486.00	\$0.00	Utility Fund - Interest	\$47,261.91	\$43,131.19	\$40,306.92	\$219,940.76	
				Bond Anticipation Notes - Principal	\$133,708.00				
Utility Fund Debt				Bond Anticipation Notes - Interest	\$133,514.75				
Sewer	\$983,866.11	\$983,866.11	\$0.00	Bonds - Principal	\$3,423,636.49	\$2,213,077.52	\$2,245,522.91	\$13,333,939.81	
			\$0.00	Bonds - Interest	\$892,803.58	\$747,902.64	\$639,357.04	\$2,894,482.37	
			\$0.00	Loans & Other Debt - Principal	\$50,410.14	\$51,423.38	\$52,457.00	\$336,909.18	
			\$0.00	Loans & Other Debt - Interest	\$9,573.19	\$8,559.95	\$7,526.33	\$34,770.45	
			\$0.00						
				Total	\$4,792,271.57	\$3,121,017.16	\$3,044,647.29	\$17,586,102.76	
Municipal Purposes				Total Principal	\$3,709,118.14	\$2,321,423.38	\$2,357,457.00	\$14,436,909.18	
Debt Authorized (BNI)	\$3,420,500.00		\$3,420,500.00	Total Interest	\$1,083,153.43	\$799,593.78	\$687,190.29	\$3,149,193.58	
Notes Outstanding	\$9,144,075.00		\$9,144,075.00	% of Total Current Year Budget	14.73%				
Bonds Outstanding	\$21,216,341.05	\$5,380,000.00	\$15,836,341.05						
Loans and Other Debt	\$491,199.67		\$491,199.67						
				Description	Debt Not Listed Above				
Total (Current Year)	\$64,924,467.83	\$36,032,352.11	\$28,892,115.72	Total Guarantees - Governmental					
				Total Guarantees - Other					
				Total Capital/Equipment Leases					
				Total Other					
Population (2020 census)	7,902								
Per Capita Gross Debt	\$8,216.21								
Per Capita Net Debt	\$3,656.30								
3 Year Average Property Valuation		\$2,553,231,556.00							
Net Debt as % of 3 Year Average Property Valuation		1.13%							

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

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