



State of New Jersey
Local Government Services

Year: 2016 Municipal User Friendly Budget

MUNICIPALITY: 0212 East Rutherford Borough - County of Bergen Adopted

Municode: 0212 Filename: 0212_fba_2016.xlsm

Website: www.eastrutherfordnj.net

Phone Number: 201-933-3444

Mailing Address: One Everett Place

Email the UFB if not using Outlook Municipality: East rutherford State: NJ Zip: 07073

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
James		Cassella	12/31/2019	

Chief Administrative Officer

James		Cassella	mayorcassella@gmail.com
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Chief Financial Officer

Anthony		Bianchi	abianchi@eastrutherfordnj.net
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Municipal Clerk

Danielle		Lorenc	dlorenc@eastrutherfordnj.net
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Registered Municipal Accountant

Paul	W	Garbarini	pwgarbarini@garbarinicpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Joel		Brizzi	12/31/2016	
Michael		Homaychak	12/31/2016	
Saverio		Stallone	12/31/2017	
Edward		Ravettine	12/31/2017	
Jeffrey		Lahullier	12/31/2018	
George		Perry	12/31/2018	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2015 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2016 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.545	\$10,090,119.37	27.75%	\$1,755.79	Municipal Purpose Tax	ACTUAL	\$10,070,425.03
Municipal Library	0.039	\$719,897.22	1.98%	\$125.64	Municipal Library	ACTUAL	\$658,797.26
Municipal Open Space			0.00%	\$0.00	Municipal Open Space		
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	0.779	\$14,400,822.00	39.60%	\$2,509.66	Local School District	ACTUAL	\$14,811,214.00
Regional School District	0.323	\$5,968,886.00	16.41%	\$1,040.59	Regional School District	ACTUAL	\$5,356,643.00
County Purposes	0.278	\$5,132,558.53	14.11%	\$895.62	County Purposes	ACTUAL	\$5,852,392.18
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$54,360.46	0.15%	\$9.66	County Open Space	ACTUAL	\$61,234.32
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)					Total ESTIMATED amount to be raised by taxes		
					\$36,810,705.79		
Total Taxable Valuation as of October 1, 2015					\$1,893,227,849.00		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					\$322,164.00		
Prior Year to Current Year Comparison							
Comparison - Municipal Purposes Tax Rate							
Comparison - Municipal Purposes Tax Levy							
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)							

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

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget
08	Surplus	73.30%	\$913,600.00	\$1,246,400.00	\$2,160,000.00	\$2,160,000.00	
08	Local Revenue	0.70%	\$78,122.69	\$11,148,872.11	\$11,226,994.80	\$9,726,994.80	
09	State Aid (without offsetting appropriation)	4.40%	\$71,405.00	\$1,622,471.00	\$1,693,876.00	\$1,693,876.00	
08	Uniform Construction Code Fees	-25.95%	(\$61,342.00)	\$236,342.00	\$175,000.00	\$175,000.00	
	<i>Special Revenue Items w/ Prior Written Consent</i>						
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00		
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00		
10	Public and Private Revenue	-19.25%	(\$26,955.13)	\$140,060.80	\$113,105.67	\$113,105.67	
08	Other Special Items	-39.25%	(\$603,076.46)	\$1,536,426.03	\$933,349.57	\$609,349.57	
15	Receipts from Delinquent Taxes	-20.65%	(\$152,257.92)	\$737,257.92	\$585,000.00	\$285,000.00	
	<i>Amount to be raised by taxation</i>						
07	Local Tax for Municipal Purposes	-12.66%	(\$1,459,215.56)	\$11,529,640.59	\$10,070,425.03	\$10,070,425.03	
07	Minimum Library Tax	-8.49%	(\$61,099.96)	\$719,897.22	\$658,797.26	\$658,797.26	
54	Open Space 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	-19.73%	(\$86,040.00)	\$436,040.00	\$350,000.00		
	Total	-4.72%	(\$1,386,859.34)	\$29,353,407.67	\$27,966,548.33	\$25,492,548.33	\$0.00

Sewer Utility	Utility	Utility	Utility	Utility	Utility
\$1,500,000.00					
\$324,000.00					
\$300,000.00					
\$350,000.00					
\$2,474,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Full-Time	Positions Part-Time	% 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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	15.00	30.39%	\$413,734.38	\$1,361,440.63	\$1,775,175.00	\$1,713,300.00			\$61,875.00					
21	Land-Use Administration	0.00	2.00	31.91%	\$15,000.00	\$47,000.00	\$62,000.00	\$62,000.00								
22	Uniform Construction Code	1.00	12.00	-8.80%	(\$21,300.00)	\$242,100.00	\$220,800.00	\$220,800.00								
23	Insurance	0.00	1.00	2.03%	\$64,500.00	\$3,178,000.00	\$3,242,500.00	\$3,199,500.00			\$43,000.00					
25	Public Safety	40.00	48.00	2.24%	\$146,530.00	\$6,530,820.00	\$6,677,350.00	\$6,677,350.00								
26	Public Works	21.00	0.00	4.73%	\$198,406.24	\$4,192,694.40	\$4,391,100.63	\$2,352,300.00			\$2,038,800.63					
27	Health and Human Services	0.00	1.00	2.74%	\$2,500.00	\$91,400.00	\$93,900.00	\$93,900.00								
28	Parks and Recreation	0.00	33.00	2.35%	\$4,500.00	\$191,800.00	\$196,300.00	\$196,300.00								
29	Education (including Library)	4.00	5.00	-8.49%	(\$61,099.96)	\$719,897.22	\$658,797.26	\$658,797.26								
30	Unclassified	0.00	0.00	-17.38%	(\$26,955.13)	\$155,060.80	\$128,105.67	\$128,105.67								
31	Utilities and Bulk Purchases	2.00	10.00	6.51%	\$69,800.00	\$1,072,000.00	\$1,141,800.00	\$1,141,800.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	3.45%	\$10,000.00	\$290,000.00	\$300,000.00	\$300,000.00								
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	5.24%	\$110,001.90	\$2,098,140.61	\$2,208,142.51	\$2,190,942.51			\$17,200.00					
37	Judgements	0.00	0.00	-100.00%	(\$45,000.00)	\$45,000.00	\$0.00	\$0.00								
42	Shared Services	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	3.00	3.00	0.57%	\$1,540.00	\$269,500.00	\$271,040.00	\$271,040.00								
44	Capital	0.00	0.00	300.00%	\$225,000.00	\$75,000.00	\$300,000.00	\$300,000.00								
45	Debt	0.00	0.00	-8.54%	(\$486,866.52)	\$5,702,306.28	\$5,215,439.76	\$5,159,412.89			\$56,026.87					
46	Deferred Charges	0.00	0.00	20.07%	\$101,468.95	\$505,628.55	\$607,097.50	\$350,000.00			\$257,097.50					
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	0.00%	\$0.00	\$475,000.00	\$475,000.00	\$475,000.00								
55	Surplus General Budget	0.00	0.00	-100.00%	(\$319,152.74)	\$319,152.74	\$0.00									
Total		77.00	130.00	1.46%	\$402,607.11	\$27,563,941.22	\$27,966,548.33	\$25,492,548.33	\$0.00	\$0.00	\$2,474,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

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ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	62	\$32,423,900.00	1.71%
2 Residential	1,957	\$619,817,100.00	32.74%
3A/3B Farm			0.00%
4A Commercial	165	\$476,992,500.00	25.19%
4B Industrial	88	\$633,405,000.00	33.46%
4C Apartments	38	\$126,427,400.00	6.68%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$4,161,949.00	0.22%
Total	2,311	\$1,893,227,849.00	100.00%
Average Ratio (%), Assessed to True Value		85.86%	
Equalized Valuation, Taxable Properties		\$2,205,017,294.43	
Total # of property tax appeals filed in 2015		County Tax Board	51.00
		State Tax Court	32.00
Number of 2015 County Tax Board decisions appealed to Tax Court		40.00	
Number of pending property tax appeals in State Tax Court		75.00	
Amount paid out by municipality for tax appeals in 2015		\$643,974.97	

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$33,113,700.00	1.52%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	77	\$2,126,808,400.00	97.79%
15D Church and Charities	8	\$13,483,300.00	0.62%
15E Cemeteries & Graveyards	0	\$0.00	0.00%
15F Other Exempt	7	\$1,559,800.00	0.07%
Total	97	\$2,174,965,200.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 114.88%			

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 2015 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	175,940.70	\$37,000.00	\$0.00	\$4,610.20	\$131,500.00	\$2,830.50
Supervisory Staff (Department Heads & Managers)	7.00	3.00	999,713.80	\$728,000.00	\$2,000.00	\$90,708.80	\$123,160.00	\$55,845.00
Police Officers (Including Superior Officers)	40.00	0.00	7,911,597.50	\$5,550,000.00	\$175,000.00	\$1,424,685.00	\$678,900.00	\$83,012.50
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	34.00	115.00	3,542,405.06	\$2,396,840.00	\$34,360.00	\$298,646.26	\$626,572.00	\$185,986.80
Totals	81.00	125.00	12,629,657.06	\$8,711,840.00	\$211,360.00	\$1,818,650.26	\$1,560,132.00	\$327,674.80

Is the Local Government required to comply with NJSA 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	23.00	\$10,989.86	\$252,766.68	23.00	\$10,449.22	\$240,332.06
Parent & Child	6.00	\$11,405.30	\$68,431.80	4.00	\$22,868.85	\$91,475.40
Employee & Spouse (or Partner)	23.00	\$21,359.23	\$491,262.24	24.00	\$20,070.54	\$481,692.96
Family	32.00	\$32,141.98	\$1,028,543.28	34.00	\$29,063.91	\$988,172.94
Employee Cost Sharing Contribution (enter as negative -)			(\$303,862.00)			(\$218,571.55)
Subtotal	84.00		\$1,537,142.00	85.00		\$1,583,101.81
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	2	\$15,194.04	\$30,388.08	2	\$14,789.52	\$29,579.04
Family	4	\$26,434.77	\$105,739.08	4	\$24,929.43	\$99,717.72
Employee Cost Sharing Contribution (enter as negative -)			(\$4,615.00)			(\$15,428.58)
Subtotal	6.00		\$131,512.16	6.00		\$113,868.18
Retirees - Health Benefits - Annual Cost						
Single Coverage	4	\$17,340.45	\$69,361.80	4	\$17,199.60	\$68,798.40
Parent & Child	4	\$25,335.96	\$101,343.84	2	\$24,234.84	\$48,469.68
Employee & Spouse (or Partner)	5	\$26,617.13	\$133,085.65	4	\$29,811.72	\$119,246.88
Family	4	\$35,363.34	\$141,453.36	4	\$36,755.04	\$147,020.16
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	17.00		\$445,244.65	14.00		\$383,535.12
GRAND TOTAL	107.00		\$2,113,898.81	105.00		\$2,080,505.11

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

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

YES

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

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
Administration	46.00	\$15,806.21		X	
Borough Clerk	211.00	\$72,502.41		X	
Chief Financial Officer	35.00	\$12,026.47		X	
Tax Collector	186.00	\$54,191.82		X	
Sewer Commission Superintendent	334.00	\$133,093.86		X	
Public Works	1278.00	\$359,366.30		X	
Fire Inspector	97.00	\$22,654.08		X	
Fire Inspector Admin Staff	90.00	\$21,019.24		X	
Municipal Court Administrator	363.00	\$97,832.71		X	
Municipal Court Staff	344.00	\$92,711.99		X	
Police Department	120.00	\$114,587.28	X		
Totals	3104.00	\$995,792.37			
Total Funds Reserved as of end of 2015					
Total Funds Appropriated in 2016					

UFB-9 Accumulated Absence Liability

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

Gross Debt	Deductions	Net Debt
Local School Debt	\$4,936,000.00	\$4,936,000.00 \$0.00
Regional School Debt		\$0.00
Utility Fund Debt		
Sewer	\$1,300,243.32	\$1,300,243.32 \$0.00
0		\$0.00
0		\$0.00
0		\$0.00
0		\$0.00
0		\$0.00
0		\$0.00
Municipal Purposes		
Debt Authorized		\$0.00
Notes Outstanding	\$5,889,052.35	\$800,000.00 \$5,089,052.35
Bonds Outstanding	\$23,859,963.68	\$23,859,963.68
Loans and Other Debt	\$16,283,295.49	\$16,283,295.49
Total (Current Year)	\$52,268,554.84	\$7,036,243.32 \$45,232,311.52
Population (2010 census)	7,902	
Per Capita Gross Debt	\$6,614.60	
Per Capita Net Debt	\$5,724.16	
3 Yr. Average Property Valuation	\$2,017,492,145.67	
Net Debt as % of 3 Year Avg Property Valuation	2.24%	

Current Year Budget	2017 Budget	2018 Budget	All Additional Future Years' Budgets
Utility Fund - Principal	\$42,870.90	\$49,776.00	\$49,776.00 \$331,047.00
Utility Fund - Interest	\$13,155.97	\$17,279.78	\$15,881.66 \$66,544.75
Bond Anticipation Notes - Principal	\$613,000.00		
Bond Anticipation Notes - Interest	\$67,815.00		
Bonds - Principal	\$2,757,129.10	\$2,742,062.00	\$2,742,062.00 \$31,318,492.50
Bonds - Interest	\$1,672,620.59	\$1,602,322.90	\$1,518,834.26 \$11,175,949.79
Loans & Other Debt - Principal	\$37,368.22	\$38,119.30	\$38,885.49 \$468,922.54
Loans & Other Debt - Interest	\$11,479.98	\$10,728.90	\$9,962.71 \$62,224.40
Total	\$5,215,439.76	\$4,460,288.88	\$4,375,402.12 \$43,423,180.97
Total Principal	\$3,450,368.22	\$2,829,957.30	\$2,830,723.49 \$32,118,462.04
Total Interest	\$1,765,071.54	\$1,630,331.58	\$1,544,678.63 \$11,304,718.93
% of Total Current Year Budget	18.65%		
Description	Debt Not Listed Above		
Total Guarantees - Governmental			
Total Guarantees - Other			
Total Capital/Equipment Leases			
Total Other			
Bond Rating	Moody's	Standard & Poors	Fitch
Rating	A3		
Year of Last Rating	2015		
Mark "X" if Municipality has no bond rating			
Sheet UFB-10			

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[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)
