



State of New Jersey Local Government Services

Year: 2018 Municipal User Friendly Budget

MUNICIPALITY: 0212 East Rutherford Borough - County of Bergen Adopted

Municode: 0212

Filename: 0212_fba_2018.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	L	Cassella	12/31/2019	

Chief Administrative Officer

James	L	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
Jeffrey		Lahullier	12/31/2018	
George		Perry	12/31/2018	
George		Cronk	12/31/2019	
Philip		Sorbera	12/31/2019	
Saverio		Stallone	12/31/2020	
Edward		Ravettine	12/31/2020	

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2017 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2018 Budget										
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy								
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact											
Municipal Purpose Tax	0.570	\$10,664,533.18	27.48%	\$1,805.29	Municipal Purpose Tax	ACTUAL	\$10,416,171.39								
Municipal Library	0.038	\$703,224.00	1.81%	\$120.35	Municipal Library	ACTUAL	\$689,033.31								
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	0.843	\$15,776,159.00	40.65%	\$2,669.92	Local School District	ACTUAL	\$16,532,619.00								
Regional School District	0.294	\$5,500,757.00	14.17%	\$931.15	Regional School District	ACTUAL	\$4,331,135.00								
County Purposes	0.316	\$5,915,168.16	15.24%	\$1,000.83	County Purposes	ESTIMATED	\$5,974,319.84								
County Library			0.00%	\$0.00	County Library										
County Board of Health			0.00%	\$0.00	County Board of Health										
County Open Space	0.013	\$250,235.61	0.64%	\$41.17	County Open Space	ESTIMATED	\$252,737.97								
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)										
Total (Calendar Year 2017 Budget)					Total ESTIMATED amount to be raised by taxes		\$38,196,016.51								
Total Taxable Valuation as of October 1, 2017					Revenue Anticipated, Excluding Tax Levy		14,285,781.45								
(To be used to calculate the current year tax rate)					Budget Appropriations, before Reserve for Uncollected Taxes		24,915,986.15								
Current Year Average Residential Assessment					Total Non-Municipal Tax Levy		\$27,090,811.81								
Prior Year to Current Year Comparison					Amount to be Raised by Taxes - Before RUT		\$37,721,016.51								
Comparison - Municipal Purposes Tax Rate					Reserve for Uncollected Taxes (RUT)		\$475,001.86								
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td></tr><tr><td>0.570</td><td>0.497</td><td>-12.81%</td></tr></table>					Prior Year	Current Year	% Change (+/-)	0.570	0.497	-12.81%	Total Amount to be Raised by Taxes		\$38,196,018.38		
Prior Year	Current Year	% Change (+/-)													
0.570	0.497	-12.81%													
Comparison - Municipal Purposes Tax Levy					% of Tax Collections used to Calculate RUT		98.76%								
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td><td>\$ Change (+/-)</td></tr><tr><td>\$10,664,533.18</td><td>\$10,416,171.39</td><td>-2.33%</td><td>(\$248,361.79)</td></tr></table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$10,664,533.18	\$10,416,171.39	-2.33%	(\$248,361.79)	If % used exceeds the actual collection % then reference the statutory exception used		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$10,664,533.18	\$10,416,171.39	-2.33%	(\$248,361.79)												
Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)					Tax Collections - ACTUAL as of Prior Year										
<table><tr><td>Prior Year</td><td>Current Year</td><td>% Change (+/-)</td><td>\$ Change (+/-)</td></tr><tr><td>\$1,805.29</td><td>\$1,574.08</td><td>-12.81%</td><td>(\$231.20)</td></tr></table>					Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)	\$1,805.29	\$1,574.08	-12.81%	(\$231.20)	Total Tax Revenue, Collections CY 2017		38,494,464.11
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)												
\$1,805.29	\$1,574.08	-12.81%	(\$231.20)												
					Total Tax Levy, CY 2017		38,865,589.64								
					% of Taxes Collected, CY 2017		99.05%								
					Delinquent Taxes - December 31, 2017		\$211,966.06								
Sheet UFB-1															

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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	117.65%	\$800,000.00	\$680,000.00	\$1,480,000.00	\$800,000.00		\$680,000.00					
08	Local Revenue	-2.65%	(\$319,381.43)	\$12,070,964.46	\$11,751,583.03	\$10,151,583.03		\$1,600,000.00					
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	-2.59%	(\$4,378.68)	\$169,378.68	\$165,000.00	\$165,000.00							
	<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	103.82%	\$119,942.01	\$115,528.78	\$235,470.79	\$235,470.79							
08	Other Special Items	49.39%	\$459,153.04	\$929,582.59	\$1,388,735.63	\$1,203,735.63		\$185,000.00					
15	Receipts from Delinquent Taxes	3.50%	\$11,510.01	\$328,489.99	\$340,000.00	\$240,000.00		\$100,000.00					
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-4.61%	(\$503,478.78)	\$10,919,650.17	\$10,416,171.39	\$10,416,171.39							
07	Minimum Library Tax	-2.02%	(\$14,190.69)	\$703,224.00	\$689,033.31	\$689,033.31							-
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	#DIV/0!	\$0.00		\$0.00								
	Total	2.00%	\$549,175.48	\$27,406,807.67	\$27,955,983.15	\$25,390,983.15	\$0.00	\$2,565,000.00	\$0.00	\$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	Sewer Utility	Utility	Utility	Utility	Utility	Utility
		Full-Time	Part-Time													
20	General Government	6.00	15.00	2.07%	\$41,163.86	\$1,991,086.14	\$2,032,250.00	\$1,968,500.00			\$63,750.00					
21	Land-Use Administration	0.00	2.00	-1.61%	(\$1,000.00)	\$62,000.00	\$61,000.00	\$61,000.00								
22	Uniform Construction Code	1.00	12.00	12.06%	\$25,900.00	\$214,740.00	\$240,640.00	\$240,640.00								
23	Insurance	0.00	1.00	0.99%	\$34,000.00	\$3,419,400.00	\$3,453,400.00	\$3,410,400.00			\$43,000.00					
25	Public Safety	35.00	48.00	2.19%	\$148,360.00	\$6,769,710.00	\$6,918,070.00	\$6,918,070.00								
26	Public Works	23.00	2.00	9.17%	\$379,798.76	\$4,140,036.34	\$4,519,835.10	\$2,411,800.00			\$2,108,035.10					
27	Health and Human Services	0.00	1.00	0.00%	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00								
28	Parks and Recreation	0.00	33.00	9.09%	\$19,000.00	\$209,000.00	\$228,000.00	\$228,000.00								
29	Education (including Library)	4.00	5.00	-2.02%	(\$14,190.69)	\$703,224.00	\$689,033.31	\$689,033.31								
30	Unclassified	0.00	0.00	91.89%	\$119,942.01	\$130,528.78	\$250,470.79	\$250,470.79								
31	Utilities and Bulk Purchases	2.00	10.00	-1.03%	(\$11,000.00)	\$1,066,000.00	\$1,055,000.00	\$1,055,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	0.00%	\$0.00	\$325,000.00	\$325,000.00	\$325,000.00								
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	1.50%	\$33,887.05	\$2,265,752.17	\$2,299,639.22	\$2,285,639.22			\$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	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender	3.00	3.00	11.18%	\$31,500.00	\$281,865.00	\$313,365.00	\$313,365.00								
44	Capital	0.00	0.00	59.93%	\$89,900.00	\$150,000.00	\$239,900.00	\$239,900.00								
45	Debt	0.00	0.00	-15.36%	(\$732,041.38)	\$4,766,594.99	\$4,034,553.61	\$3,957,167.83			\$77,385.78					
46	Deferred Charges	0.00	0.00	269.91%	\$528,154.08	\$195,675.04	\$723,829.12	\$465,000.00			\$258,829.12					
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	-17.39%	(\$100,000.00)	\$575,000.00	\$475,000.00	\$475,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
Total		74.00	132.00	2.17%	\$593,373.69	\$27,362,612.46	\$27,955,986.15	\$25,390,986.15	\$0.00	\$0.00	\$2,565,000.00	\$0.00	\$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, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	60	\$38,695,300.00	1.85%
2 Residential	1,961	\$701,720,900.00	33.49%
3A/3B Farm			0.00%
4A Commercial	166	\$495,793,000.00	23.67%
4B Industrial	88	\$599,137,100.00	28.60%
4C Apartments	39	\$255,007,700.00	12.17%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$4,657,962.00	0.22%
Total	2,315	\$2,095,011,962.00	100.00%
Average Ratio (%), Assessed to True Value			
		100.00%	
Equalized Valuation, Taxable Properties			
		\$2,095,011,962.00	
Total # of property tax appeals filed in 2017		County Tax Board	13.00
		State Tax Court	31.00
Number of 2017 County Tax Board decisions appealed to Tax Court		10.00	
Number of pending property tax appeals in State Tax Court		15.00	
Amount paid out by municipality for tax appeals in 2017		\$183,745.78	

Property Tax Assessments - Exempt Properties (October 1, 2017 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$34,370,300.00	1.44%
15B Other Schools			0.00%
15C Public Property	79	\$2,342,044,300.00	97.90%
15D Church and Charities	8	\$14,096,200.00	0.59%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	7	\$1,874,000.00	0.08%
Total	99	\$2,392,384,800.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties			
114.19%			

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 2017 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	138,357.20	\$37,000.00	\$0.00	\$4,776.70	\$93,750.00	\$2,830.50
Supervisory Staff (Department Heads & Managers)	7.00	3.00	925,758.24	\$647,900.00	\$0.00	\$83,643.89	\$144,650.00	\$49,564.35
Police Officers (Including Superior Officers)	35.00	0.00	8,174,733.48	\$5,668,800.00	\$250,000.00	\$1,446,110.88	\$724,000.00	\$85,822.60
Fire Fighters (Including Superior Officers)	0.00	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	\$0.00
All Other Non-Union Employees not listed above	36.00	110.00	3,909,983.00	\$2,580,000.00	\$90,000.00	\$333,078.00	\$702,650.00	\$204,255.00
Totals	78.00	120.00	13,148,831.92	\$8,933,700.00	\$340,000.00	\$1,867,609.47	\$1,665,050.00	\$342,472.45

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	22.00	\$12,529.32	\$275,645.04	21.00	\$13,001.27	\$273,026.67
Parent & Child	4.00	\$21,429.24	\$85,716.96	4.00	\$21,982.00	\$87,928.00
Employee & Spouse (or Partner)	16.00	\$25,662.00	\$410,592.00	15.00	\$28,011.87	\$420,178.05
Family	36.00	\$34,533.24	\$1,243,196.64	36.00	\$35,068.36	\$1,262,460.96
Employee Cost Sharing Contribution (enter as negative -)			(\$471,700.00)			(\$470,566.45)
Subtotal	78.00		\$1,543,450.64	76.00		\$1,573,027.23
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$25,662.00	\$25,662.00	1	\$26,805.12	\$26,805.12
Family	2	\$34,533.24	\$69,066.48	2	\$35,277.06	\$70,554.12
Employee Cost Sharing Contribution (enter as negative -)			(\$3,300.00)			(\$3,275.22)
Subtotal	3.00		\$91,428.48	3.00		\$94,084.02
Retirees - Health Benefits - Annual Cost						
Single Coverage	5	\$15,729.51	\$78,647.55	5	\$16,733.52	\$83,667.60
Parent & Child	4	\$22,023.75	\$88,095.00	4	\$23,429.52	\$93,718.08
Employee & Spouse (or Partner)	6	\$23,893.97	\$143,363.82	6	\$25,419.12	\$152,514.72
Family	5	\$33,336.84	\$166,684.20	5	\$35,464.73	\$177,323.64
Employee Cost Sharing Contribution (enter as negative -)			\$0.00			\$0.00
Subtotal	20.00		\$476,790.57	20.00		\$507,224.04
GRAND TOTAL	101.00		\$2,111,669.69	99.00		\$2,174,335.29

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
Administration	201.00	\$47,442.00		X	
Borough Clerk	215.00	\$85,621.00		X	
Chief Financial Officer	52.00	\$18,453.00		X	
Tax Collector	14.00	\$3,769.00		X	
Sewer Commission Superintendent	321.00	\$133,612.00		X	
Public Works	1379.00	\$398,050.00		X	
Fire Inspector	113.00	\$32,499.00		X	
Fire Inspector Admin Staff	95.00	\$18,760.00		X	
Municipal Court Administrator	207.00	\$44,250.00		X	
Municipal Court Staff	173.00	\$32,135.00		X	
Police Department	146.00	\$94,950.00	X		
Totals	2916.00	\$909,541.00			
Total Funds Reserved as of end of 2017		\$110,000.00			
Total Funds Appropriated in 2018		\$110,000.00			

UFB-9 Accumulated Absence Liability

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

Gross Debt			Net Debt	Current Year Budget		2019 Budget	2020 Budget	All Additional Future Years' Budgets
Local School Debt	\$3,756,000.00	\$3,756,000.00	\$0.00	Utility Fund - Principal	\$42,922.20	\$46,587.96	\$46,690.57	\$128,068.10
Regional School Debt			\$0.00	Utility Fund - Interest	\$10,276.18	\$9,105.53	\$7,212.76	\$15,318.23
				Bond Anticipation Notes - Principal	\$0.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$95,152.50			
Sewer	\$1,309,450.54	\$1,309,450.54	\$0.00	Bonds - Principal	\$2,687,077.80	\$2,883,412.04	\$2,888,309.43	\$17,366,931.90
0			\$0.00	Bonds - Interest	\$1,114,954.18	\$1,035,606.97	\$914,049.74	\$3,897,506.77
0			\$0.00	Loans & Other Debt - Principal	\$44,528.97	\$49,507.65	\$50,463.16	\$492,573.79
0			\$0.00	Loans & Other Debt - Interest	\$15,454.38	\$14,513.71	\$13,560.19	\$119,039.22
0			\$0.00					
0			\$0.00	Total	\$4,010,366.21	\$4,038,733.86	\$3,920,285.85	\$22,019,438.01
Municipal Purposes								
Debt Authorized	\$261,552.35		\$261,552.35	Total Principal	\$2,774,528.97	\$2,979,507.65	\$2,985,463.16	\$17,987,573.79
Notes Outstanding	\$4,229,000.00		\$4,229,000.00	Total Interest	\$1,235,837.24	\$1,059,226.21	\$934,822.69	\$4,031,864.22
Bonds Outstanding	\$30,999,410.08	\$6,735,000.00	\$24,264,410.08	% of Total Current Year Budget	14.35%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$40,555,412.97	\$11,800,450.54	\$28,754,962.43					

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)
