



# State of New Jersey Local Government Services

Year: 2019 Municipal User Friendly Budget

MUNICIPALITY:	0212 East Rutherford Borough - County of Bergen	Adopted
Municode:	0212	Filename: 0212_fba_2019.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	mayorcassella@gmail.com

## Chief Administrative Officer

James	L	Cassella		mayorcassella@gmail.com
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## Chief Financial Officer

Anthony		Bianchi		abianchi@eastrutherforni.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
George		Cronk	12/31/2019	councilmancronk@eastrutherfordnj.net
Philip		Sorbera	12/31/2019	councilmansorbera@eastrutherfordnj.net
Saverio		Stallone	12/31/2020	councilmanstallone@eastrutherfordnj.net
Edward		Ravettine	12/31/2020	councilmanravettine@eastrutherfordnj.net
Michael		Lorusso	12/31/2021	councilmanlorusso@eastrutherfordnj.net
Daniel		Alvarez	12/31/2021	councilmanalvarez@eastrutherfordnj.net

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2018 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2019 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.497	\$10,416,171.39	27.98%	\$0.00	Municipal Purpose Tax	ACTUAL	\$11,506,561.12
Municipal Library	0.033	\$689,033.31	1.85%	\$0.00	Municipal Library	ACTUAL	\$769,104.94
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	0.789	\$16,532,619.00	44.41%	\$0.00	Local School District	ACTUAL	\$16,833,546.00
Regional School District	0.268	\$5,617,629.00	15.09%	\$0.00	Regional School District	ACTUAL	\$6,094,907.00
County Purposes	0.181	\$3,771,772.59	10.13%	\$0.00	County Purposes	ESTIMATED	\$3,847,208.04
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	\$203,793.90	0.55%	\$0.00	County Open Space	ESTIMATED	\$207,869.78
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2018 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2018					Revenue Anticipated, Excluding Tax Levy		
(\$2,226,720,362.00)							
Current Year Average Residential Assessment							
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	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	40.07%	\$593,000.00	\$1,480,000.00	\$2,073,000.00	\$1,500,000.00		\$573,000.00					
08	Local Revenue	9.24%	\$1,026,219.44	\$11,108,332.82	\$12,134,552.26	\$10,751,552.26		\$1,383,000.00					
09	State Aid (without offsetting appropriation)	-5.65%	(\$89,201.46)	\$1,579,190.46	\$1,489,989.00	\$1,489,989.00							
08	Uniform Construction Code Fees	-4.42%	(\$15,724.00)	\$355,724.00	\$340,000.00	\$340,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$115,941.72	\$0.00	\$115,941.72	\$115,941.72							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00								
10	Public and Private Revenue	-67.00%	(\$172,830.01)	\$257,947.35	\$85,117.34	\$85,117.34							
08	Other Special Items	-40.72%	(\$561,093.23)	\$1,377,777.85	\$816,684.62	\$595,684.62		\$221,000.00					
15	Receipts from Delinquent Taxes	8.90%	\$34,341.37	\$385,658.63	\$420,000.00	\$255,000.00		\$165,000.00					
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	7.77%	\$829,490.33	\$10,677,070.79	\$11,506,561.12	\$11,506,561.12							
07	Minimum Library Tax	11.62%	\$80,071.63	\$689,033.31	\$769,104.94	\$769,104.94							
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	6.59%	\$1,840,215.79	\$27,910,735.21	\$29,750,951.00	\$27,408,951.00	\$0.00	\$2,342,000.00	\$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	0.50%	\$10,075.00	\$2,034,875.00	\$2,044,950.00	\$1,978,200.00			\$66,750.00					
21	Land-Use Administration	0.00	2.00	0.00%	\$0.00	\$61,000.00	\$61,000.00	\$61,000.00								
22	Uniform Construction Code	1.00	12.00	-11.83%	(\$28,460.00)	\$240,640.00	\$212,180.00	\$212,180.00								
23	Insurance	0.00	1.00	1.30%	\$45,000.00	\$3,453,400.00	\$3,498,400.00	\$3,455,400.00			\$43,000.00					
25	Public Safety	35.00	48.00	8.49%	\$587,330.00	\$6,918,070.00	\$7,505,400.00	\$7,505,400.00								
26	Public Works	23.00	2.00	-2.31%	(\$104,170.41)	\$4,517,210.10	\$4,413,039.69	\$2,510,100.00			\$1,902,939.69					
27	Health and Human Services	0.00	1.00	-6.32%	(\$6,000.00)	\$95,000.00	\$89,000.00	\$89,000.00								
28	Parks and Recreation	0.00	33.00	10.22%	\$23,300.00	\$228,000.00	\$251,300.00	\$251,300.00								
29	Education (including Library)	4.00	5.00	11.62%	\$80,071.63	\$689,033.31	\$769,104.94	\$769,104.94								
30	Unclassified	0.00	0.00	-63.32%	(\$172,830.01)	\$272,947.35	\$100,117.34		\$100,117.34							
31	Utilities and Bulk Purchases	2.00	10.00	1.23%	\$13,000.00	\$1,055,000.00	\$1,068,000.00	\$1,068,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	6.15%	\$20,000.00	\$325,000.00	\$345,000.00	\$345,000.00								
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	9.48%	\$217,899.62	\$2,299,639.22	\$2,517,538.84	\$2,503,538.84			\$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!	\$115,941.22	\$0.00	\$115,941.22	\$115,941.22								
43	Court and Public Defender	3.00	3.00	8.63%	\$27,035.00	\$313,365.00	\$340,400.00	\$340,400.00								
44	Capital	0.00	0.00	-22.26%	(\$53,400.00)	\$239,900.00	\$186,500.00	\$186,500.00								
45	Debt	0.00	0.00	22.51%	\$908,377.33	\$4,034,553.61	\$4,942,930.94	\$4,663,331.92			\$279,599.02					
46	Deferred Charges	0.00	0.00	12.34%	\$89,318.91	\$723,829.12	\$813,148.03	\$777,436.74			\$35,711.29					
48	Debt - Type I 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	0.00%	\$0.00	\$475,000.00	\$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	6.34%	\$1,772,488.29	\$27,978,462.71	\$29,750,951.00	\$27,308,833.66	\$100,117.34	\$0.00	\$2,342,000.00	\$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, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	55	\$43,130,000.00	1.94%
2 Residential	1,969	\$769,090,400.00	34.61%
3A/3B Farm			0.00%
4A Commercial	167	\$493,955,600.00	22.23%
4B Industrial	88	\$672,542,900.00	30.27%
4C Apartments	40	\$243,343,500.00	10.95%
5A/5B Railroad			0.00%
6A/6B Business Personal Property			0.00%
Total	2,319	\$2,222,062,400.00	100.00%
Average Ratio (%), Assessed to True Value			
102.80%			
Equalized Valuation, Taxable Properties			
\$2,161,539,299.61			
Total # of property tax appeals filed in 2018		County Tax Board	38.00
		State Tax Court	41.00
Number of 2018 County Tax Board decisions appealed to Tax Court			10.00
Number of pending property tax appeals in State Tax Court			12.00
Amount paid out by municipality for tax appeals in 2018			\$23,531.74

Property Tax Assessments - Exempt Properties (October 1, 2018 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$35,399,800.00	0.83%
15B Other Schools			0.00%
15C Public Property	82	\$4,202,495,770.00	98.75%
15D Church and Charities	9	\$15,704,100.00	0.37%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	7	\$1,918,700.00	0.05%
Total			
103			
\$4,255,518,370.00			
100.00%			
Percentage of Exempt vs. Non-Exempt Properties			
191.51%			

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 2018 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	46,180.63	\$37,000.00	\$0.00	\$4,943.88	\$1,406.25	\$2,830.50
Supervisory Staff (Department Heads & Managers)	7.00	3.00	801,886.24	\$660,858.00	\$0.00	\$88,302.86	\$2,169.75	\$50,555.64
Police Officers (Including Superior Officers)	38.00	0.00	7,822,018.06	\$5,782,176.00	\$412,500.00	\$1,526,659.26	\$10,860.00	\$89,822.80
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	4,019,382.09	\$2,631,600.00	\$113,000.00	\$351,630.44	\$713,189.75	\$209,961.90
Totals	81.00	120.00	12,689,467.03	\$9,111,634.00	\$525,500.00	\$1,971,536.44	\$727,625.75	\$353,170.84

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
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage	21.00	\$13,166.28	\$276,491.88	22.00	\$12,529.32	\$275,645.04
Parent & Child	8.00	\$22,569.36	\$180,554.88	4.00	\$21,429.24	\$85,716.96
Employee & Spouse (or Partner)	18.00	\$26,936.04	\$484,848.72	16.00	\$25,662.00	\$410,592.00
Family	33.00	\$35,110.32	\$1,158,640.56	36.00	\$34,533.24	\$1,243,196.64
Employee Cost Sharing Contribution (enter as negative - )			(\$485,000.00)			(\$471,700.00)
Subtotal	80.00		\$1,615,536.04	78.00		\$1,543,450.64
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00	1	\$25,662.00	\$25,662.00
Family	1	\$35,110.32	\$35,110.32	2	\$34,533.24	\$69,066.48
Employee Cost Sharing Contribution (enter as negative - )			(\$500.00)			(\$3,300.00)
Subtotal	1.00		\$34,610.32	3.00		\$91,428.48
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$10,297.32	\$41,189.28	5	\$15,729.51	\$78,647.55
Parent & Child	4	\$14,416.44	\$57,665.76	4	\$22,023.75	\$88,095.00
Employee & Spouse (or Partner)	5	\$13,170.12	\$65,850.60	6	\$23,893.97	\$143,363.82
Family	5	\$21,003.12	\$105,015.60	5	\$33,336.84	\$166,684.20
Employee Cost Sharing Contribution (enter as negative - )			\$0.00			\$0.00
Subtotal	18.00		\$269,721.24	20.00		\$476,790.57
GRAND TOTAL	99.00		\$1,919,867.60	101.00		\$2,111,669.69

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)

[illegible]

### UFB-9 Accumulated Absence Liability



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

Gross Debt Deductions Net Debt				Current Year Budget 2020 Budget 2021 Budget All Additional Future Years' Budgets				
Local School Debt	\$3,136,000.00	\$3,136,000.00	\$0.00	Utility Fund - Principal	\$98,073.67	\$92,666.00	\$95,169.00	\$980,597.20
Regional School Debt			\$0.00	Utility Fund - Interest	\$65,110.39	\$56,896.25	\$52,700.72	\$355,243.72
				Bond Anticipation Notes - Principal				
Utility Fund Debt				Bond Anticipation Notes - Interest				
Sewer	\$1,266,538.22		\$1,266,538.22	Bonds - Principal	\$3,251,926.33	\$3,217,404.00	\$3,244,831.00	\$20,904,402.78
0			\$0.00	Bonds - Interest	\$1,351,422.23	\$1,269,615.85	\$1,118,871.78	\$5,587,193.78
0			\$0.00	Loans & Other Debt - Principal	\$47,488.65	\$48,433.16	\$49,416.87	\$491,199.70
0			\$0.00	Loans & Other Debt - Interest	\$12,494.71	\$11,540.19	\$10,566.48	\$60,429.96
0			\$0.00					
0			\$0.00	Total	\$4,826,515.98	\$4,696,555.45	\$4,571,555.85	\$28,379,067.14
Municipal Purposes								
Debt Authorized	\$32,116,532.15	\$6,400,000.00	\$25,716,532.15	Total Principal	\$3,397,488.65	\$3,358,503.16	\$3,389,416.87	\$22,376,199.68
Notes Outstanding			\$0.00	Total Interest	\$1,429,027.33	\$1,338,052.29	\$1,182,138.98	\$6,002,867.46
Bonds Outstanding			\$0.00	% of Total Current Year Budget	16.22%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$36,519,070.37	\$9,536,000.00	\$26,983,070.37					

## 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)
