



# State of New Jersey Local Government Services

Year: 2021 Municipal User Friendly Budget

MUNICIPALITY: 0212 East Rutherford Borough - County of Bergen

Adopted

Municode: 0212

Filename: 0212\_fba\_2021.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
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
Saverio		Stallone	12/31/2023	councilmanstallone@eastrutherfordnj.net
Edward		Ravettine	12/31/2023	councilmanravettine@eastrutherfordnj.net
Michael		Lorusso	12/31/2021	councilmanlorusso@eastrutherfordnj.net
Daniel		Alvarez	12/31/2021	councilmanlalvarez@eastrutherfordnj.net
George		Cronk	12/31/2022	councilmancronk@eastrutherfordnj.net
Nancy		Banca	12/31/2022	councilwomanbanca@eastrutherfordnj.net



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2020 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2021 Budget		
	Calendar Year	Calendar Year	% of	Avg Residential	Taxes	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact			
Municipal Purpose Tax	0.483	\$10,994,844.14	26.58%	\$1,876.33	Municipal Purpose Tax	ACTUAL	\$11,526,920.10
Municipal Library	0.035	\$800,912.38	1.94%	\$135.97	Municipal Library	ACTUAL	\$800,912.38
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	0.754	\$17,144,615.00	41.44%	\$2,929.09	Local School District	ACTUAL	\$17,427,917.00
Regional School District	0.291	\$6,622,609.00	16.01%	\$1,130.46	Regional School District	ACTUAL	\$6,531,742.00
County Purposes	0.245	\$5,572,849.99	13.47%	\$951.76	County Purposes	ESTIMATED	\$5,684,307.00
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.011	\$236,137.68	0.57%	\$42.73	County Open Space	ESTIMATED	\$240,860.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2020 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2020					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					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 2020		
					Total Tax Levy, CY 2020		
					% of Taxes Collected, CY 2020		
					Delinquent Taxes - December 31, 2020		



## USER FRIENDLY BUDGET SECTION

### STRUCTURAL BUDGET IMBALANCES

[illegible]



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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
08	Surplus	39.08%	\$715,307.94	\$1,830,555.71	\$2,545,863.65	\$2,066,500.00			\$479,363.65				
08	Local Revenue	-2.25%	(\$264,853.34)	\$11,783,581.68	\$11,518,728.34	\$9,803,728.34			\$1,715,000.00				
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	-8.28%	(\$18,052.46)	\$218,052.46	\$200,000.00	\$200,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	0.00%	\$0.00	\$154,588.96	\$154,588.96	\$154,588.96							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-46.09%	(\$73,877.97)	\$160,292.23	\$86,414.26	\$86,414.26							
08	Other Special Items	-29.31%	(\$412,228.64)	\$1,406,368.33	\$994,139.69	\$994,139.69							
15	Receipts from Delinquent Taxes	-19.91%	(\$161,596.28)	\$811,596.28	\$650,000.00	\$525,000.00			\$125,000.00				
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	3.00%	\$335,493.23	\$11,191,426.87	\$11,526,920.10	\$11,526,920.10							
07	Minimum Library Tax	8.79%	\$70,389.78	\$800,912.38	\$871,302.16	\$871,302.16							
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	0.64%	\$190,582.26	\$29,847,363.90	\$30,037,946.16	\$27,718,582.51	\$0.00	\$0.00	\$2,319,363.65	\$0.00	\$0.00	\$0.00	\$0.00

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

FCOA		Budgeted Positions Full-Time	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	Arts and Culture Trust Fund	Sewer Utility	Utility	Utility	Utility	Utility
20	General Government	6.00	15.00	2.90%	\$58,300.00	\$2,012,850.00	\$2,071,150.00	\$2,004,400.00				\$66,750.00				
21	Land-Use Administration	0.00	2.00	0.64%	\$400.00	\$62,800.00	\$63,200.00	\$63,200.00								
22	Uniform Construction Code	3.00	9.00	7.61%	\$17,820.00	\$234,180.00	\$252,000.00	\$252,000.00								
23	Insurance	0.00	1.00	1.74%	\$56,700.00	\$3,252,200.00	\$3,308,900.00	\$3,265,900.00				\$43,000.00				
25	Public Safety	43.00	48.00	1.76%	\$134,300.00	\$7,652,000.00	\$7,786,300.00	\$7,786,300.00								
26	Public Works	23.00	4.00	7.05%	\$325,900.00	\$4,624,450.00	\$4,950,350.00	\$2,902,600.00				\$2,047,750.00				
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	3.98%	\$10,500.00	\$263,600.00	\$274,100.00	\$274,100.00								
29	Education (including Library)	4.00	5.00	8.79%	\$70,389.78	\$800,912.38	\$871,302.16	\$871,302.16								
30	Unclassified	0.00	0.00	-46.08%	(\$80,777.97)	\$175,292.23	\$94,514.26	\$94,514.26								
31	Utilities and Bulk Purchases	2.00	10.00	-0.92%	(\$10,000.00)	\$1,088,000.00	\$1,078,000.00	\$1,078,000.00								
32	Landfill / Solid Waste Disposal	0.00	0.00	3.14%	\$14,000.00	\$446,000.00	\$460,000.00	\$460,000.00								
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	12.20%	\$301,399.32	\$2,470,348.00	\$2,771,747.32	\$2,757,747.32				\$14,000.00				
37	Judgements	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
42	Shared Services	0.00	0.00	0.00%	\$0.00	\$154,588.96	\$154,588.96	\$154,588.96								
43	Court and Public Defender	3.00	3.00	-17.59%	(\$60,560.00)	\$344,260.00	\$283,700.00	\$283,700.00								
44	Capital	0.00	0.00	80.35%	\$99,575.00	\$123,925.00	\$223,500.00	\$223,500.00								
45	Debt	0.00	0.00	-1.02%	(\$48,392.38)	\$4,729,203.23	\$4,680,810.85	\$4,532,947.20				\$147,863.65				
46	Deferred Charges	0.00	0.00	3211.30%	\$80,282.61	\$2,500.00	\$82,782.61	\$82,782.61								
48	Debt - Type 1 School District	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	0.00	0.00	-5.17%	(\$29,450.00)	\$569,450.00	\$540,000.00	\$540,000.00								
55	Surplus General Budget	0.00	0.00	#DIV/0!	\$0.00		\$0.00									
Total		85.00	128.00	3.23%	\$940,386.36	\$29,097,559.80	\$30,037,946.16	\$27,718,582.51	\$0.00	\$0.00	\$0.00	\$2,319,363.65	\$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, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	52	\$42,150,500.00	1.77%
2 Residential	1,972	\$789,556,700.00	33.22%
3A/3B Farm			0.00%
4A Commercial	167	\$517,837,700.00	21.79%
4B Industrial	89	\$763,106,500.00	32.11%
4C Apartments	41	\$259,625,400.00	10.92%
5A/5B Railroad			0.00%
6A/6B Business Personal Property	1	\$4,531,110.00	0.19%
Total	2,322	\$2,376,807,910.00	100.00%
Average Ratio (%), Assessed to True Value		97.29%	
Equalized Valuation, Taxable Properties		\$2,443,013,577.96	
Total # of property tax appeals filed in 2020		County Tax Board	16.00
		State Tax Court	50.00
Number of 2020 County Tax Board decisions appealed to Tax Court		3.00	
Number of pending property tax appeals in State Tax Court		2.00	
Amount paid out by municipality for tax appeals in 2020		\$159,034.00	

Property Tax Assessments - Exempt Properties (October 1, 2020 Value)			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$42,471,600.00	0.84%
15B Other Schools			0.00%
15C Public Property	82	\$4,293,288,546.00	84.64%
15D Church and Charities	8	\$16,463,700.00	0.32%
15E Cemeteries & Graveyards			0.00%
15F Other Exempt	8	\$720,472,950.00	14.20%
Total	103	\$5,072,696,796.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties 213.42%			

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 2020 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	47,878.33	\$37,000.00	\$0.00	\$6,047.83	\$2,000.00	\$2,830.50
Supervisory Staff (Department Heads & Managers)	7.00	0.00	1,034,131.26	\$687,556.66	\$0.00	\$78,156.51	\$215,820.00	\$52,598.08
Police Officers (Including Superior Officers)	43.00	0.00	9,570,005.30	\$5,878,700.00	\$472,700.00	\$1,905,530.00	\$1,220,980.00	\$92,095.30
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	35.00	121.00	5,200,588.64	\$3,586,043.34	\$0.00	\$381,012.99	\$959,200.00	\$274,332.32
<b>Totals</b>	<b>85.00</b>	<b>128.00</b>	<b>15,852,603.52</b>	<b>\$10,189,300.00</b>	<b>\$472,700.00</b>	<b>\$2,370,747.32</b>	<b>\$2,398,000.00</b>	<b>\$421,856.20</b>

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	\$13,064.76	\$274,359.96	21.00	\$12,895.32	\$270,801.72
Parent & Child	5.00	\$22,373.04	\$111,865.20	7.00	\$22,054.44	\$154,381.08
Employee & Spouse (or Partner)	15.00	\$26,741.64	\$401,124.60	14.00	\$26,412.24	\$369,771.36
Family	36.00	\$36,020.88	\$1,296,751.68	36.00	\$35,541.72	\$1,279,501.92
Employee Cost Sharing Contribution (enter as negative - )			(\$485,000.00)			(\$485,000.00)
Subtotal	77.00		\$1,599,101.44	78.00		\$1,589,456.08
<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			\$0.00
Family	1		\$0.00	1	\$35,541.72	\$35,541.72
Employee Cost Sharing Contribution (enter as negative - )						(\$500.00)
Subtotal	1.00		\$0.00	1.00		\$35,041.72
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage	4	\$14,323.56	\$57,294.24	4	\$13,422.00	\$53,688.00
Parent & Child	3	\$17,839.80	\$53,519.40	3	\$18,977.88	\$56,933.64
Employee & Spouse (or Partner)	4	\$22,506.48	\$90,025.92	4	\$21,617.64	\$86,470.56
Family	4	\$36,044.28	\$144,177.12	5	\$33,816.60	\$169,083.00
Employee Cost Sharing Contribution (enter as negative - )			(\$1,800.00)			\$0.00
Subtotal	15.00		\$343,216.68	16.00		\$366,175.20
<b>GRAND TOTAL</b>	<b>93.00</b>		<b>\$1,942,318.12</b>	<b>95.00</b>		<b>\$1,990,673.00</b>

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)

	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	(check applicable items) Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Other Administration	54.50	\$28,463.07		X	
Borough Clerk	322.50	\$122,912.76		X	
Chief Financial Officer	73.00	\$27,896.22		X	
Tax Collector	0.00	\$0.00		X	
Sewer Commission Superintendent	181.50	\$41,109.75		X	
Public Works	1888.50	\$460,728.52	X		
Fire Inspector	137.00	\$42,431.64		X	
Fire Inspector Admin Staff	135.00	\$28,682.10		X	
Municipal Court Administrator	240.00	\$70,848.00		X	
Municipal Court Staff	217.50	\$45,986.46		X	
Police Department	194.25	\$119,864.74	X		
Totals	3443.75	\$988,923.26			
Total Funds Reserved as of end of 2020		\$300,000.00			
Total Funds Appropriated in 2021		\$100,000.00			

### UFB-9 Accumulated Absence Liability



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

Gross Debt			Deductions		Net Debt		Current Year Budget		2022 Budget		2023 Budget		All Additional Future Years' Budgets	
Local School Debt	\$1,876,000.00	\$1,876,000.00			\$0.00		Utility Fund - Principal	\$95,162.60	\$53,815.00	\$56,370.00	\$823,695.00			
Regional School Debt					\$0.00		Utility Fund - Interest	\$52,701.05	\$46,511.00	\$43,818.00	\$263,071.00			
							Bond Anticipation Notes - Principal	\$0.00						
Utility Fund Debt							Bond Anticipation Notes - Interest	\$106,215.00						
Arts and Culture					\$0.00		Bonds - Principal	\$3,244,837.40	\$3,354,338.00	\$2,158,631.00	\$15,391,305.00			
Sewer	\$1,075,795.37	\$1,075,795.37			\$0.00		Bonds - Interest	\$1,120,186.45	\$962,252.00	\$813,620.00	\$3,804,291.00			
0					\$0.00		Loans & Other Debt - Principal	\$49,416.87	\$50,410.14	\$51,423.38	\$389,366.18			
0					\$0.00		Loans & Other Debt - Interest	\$10,566.48	\$9,573.19	\$8,559.97	\$42,296.80			
0					\$0.00									
0					\$0.00		Total	\$4,679,085.85	\$4,476,899.33	\$3,132,422.35	\$20,714,024.98			
<u>Municipal Purposes</u>														
Debt Authorized	\$2,485,357.61				\$2,485,357.61		Total Principal	\$3,389,416.87	\$3,458,563.14	\$2,266,424.38	\$16,604,366.18			
Notes Outstanding	\$3,540,500.00				\$3,540,500.00		Total Interest	\$1,289,668.98	\$1,018,336.19	\$865,997.97	\$4,109,658.80			
Bonds Outstanding	\$24,149,411.62	\$5,720,000.00			\$18,429,411.62		% of Total Current Year Budget	15.58%						
Loans and Other Debt	\$540,616.54				\$540,616.54									
Total (Current Year)	\$33,667,681.14	\$8,671,795.37			\$24,995,885.77									
Population (2010 census)	7,902													
Per Capita Gross Debt	\$4,260.65													
Per Capita Net Debt	\$3,163.24													
3 Yr. Average Property Valuation			\$2,411,239,027.67											
Net Debt as % of 3 Year Avg Property Valuation			1.04%											



## 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)
