



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode:

Filename: 0256_fba_2020.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank		Nunziato	12/31/2023	fnunziato@rutherfordboronj.com

Chief Administrative Officer

Robert		Kakoleski		rkakoleski@rutherfordboronj.com
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Chief Financial Officer

Gordon	Leo	Stelter		gstelter@rutherfordboronj.com
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Municipal Clerk

Margaret	M	Scanlon		mscanlon@rutherfordboronj.com
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Registered Municipal Accountant

Gary		Vinci		gvinci@lvhcpa.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Stephanie		McGowan	12/31/2020	smcgowan@rutherfordboronj.com
Edward		Narucki	12/31/2020	enarucki@rutherfordboronj.com
Ray		Guzman	12/31/2020	rguzman@rutherfordboronj.com
Maria		Begg-Roberson	12/31/2021	mbegg-roberson@rutherfordboronj.com
Mark		Goldsack	12/31/2022	mgoldsack@rutherfordboronj.com
Thomas		Mullahey	12/31/2022	tmullahey@rutherfordboronj.com

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	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	4.59%	\$125,000.00	\$2,725,000.00	\$2,850,000.00	\$2,850,000.00							
08	Local Revenue	-22.87%	(\$352,535.08)	\$1,541,435.08	\$1,188,900.00	\$1,188,900.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$1,384,589.00	\$1,384,589.00	\$1,384,589.00							
08	Uniform Construction Code Fees	-14.95%	(\$70,323.00)	\$470,323.00	\$400,000.00	\$400,000.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	-0.48%	(\$780.48)	\$162,780.48	\$162,000.00	\$162,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	38.93%	\$194,426.03	\$499,395.55	\$693,821.58	\$693,821.58							
08	Other Special Items	-4.25%	(\$53,549.00)	\$1,259,829.96	\$1,206,280.96	\$1,206,280.96							
15	Receipts from Delinquent Taxes	-7.00%	(\$35,750.90)	\$510,750.90	\$475,000.00	\$475,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-0.91%	(\$214,215.32)	\$23,585,391.12	\$23,371,175.80	\$23,371,175.80							
07	Minimum Library Tax	4.14%	\$40,889.28	\$987,602.07	\$1,028,491.35	\$1,028,491.35							
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	-1.11%	(\$366,838.47)	\$33,127,097.16	\$32,760,258.69	\$32,760,258.69	\$0.00	\$0.00	\$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	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	11.00	10.00	4.96%	\$80,550.00	\$1,623,400.00	\$1,703,950.00									
21	Land-Use Administration	2.00	2.00	35.66%	\$37,250.00	\$104,450.00	\$141,700.00	\$141,700.00								
22	Uniform Construction Code	1.00	7.00	2.36%	\$5,200.00	\$220,650.00	\$225,850.00	\$225,850.00								
23	Insurance			2.75%	\$135,500.00	\$4,929,500.00	\$5,065,000.00	\$5,065,000.00								
25	Public Safety	45.00	34.00	4.53%	\$315,371.61	\$6,965,972.71	\$7,281,344.31	\$7,277,367.00	\$3,977.31							
26	Public Works	37.00	3.00	-0.51%	(\$27,125.43)	\$5,274,272.61	\$5,247,147.21	\$5,225,800.00	\$21,347.21							
27	Health and Human Services	5.00		0.65%	\$3,660.00	\$563,600.00	\$567,260.00	\$567,260.00								
28	Parks and Recreation	9.00	3.00	7.41%	\$63,685.00	\$859,400.00	\$923,085.00	\$679,000.00	\$244,085.00							
29	Education (including Library)	4.00	16.00	1.89%	\$21,463.00	\$1,137,944.00	\$1,159,407.00	\$1,137,167.00	\$22,240.00							
30	Unclassified			17.54%	\$50,000.00	\$285,000.00	\$335,000.00	\$335,000.00								
31	Utilities and Bulk Purchases			-6.45%	(\$68,712.25)	\$1,065,000.00	\$996,287.75	\$996,287.75								
32	Landfill / Solid Waste Disposal			21.57%	\$165,000.00	\$765,000.00	\$930,000.00	\$930,000.00								
35	Contingency			0.00%	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00								
36	Statutory Expenditures			3.70%	\$100,681.71	\$2,717,514.21	\$2,818,196.00	\$2,818,196.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			-5.02%	(\$19,185.53)	\$382,083.91	\$362,898.41	\$362,898.41								
43	Court and Public Defender	2.00	4.00	8.34%	\$18,857.00	\$226,193.00	\$245,050.00	\$245,050.00								
44	Capital			2.67%	\$37,200.00	\$1,392,800.00	\$1,430,000.00	\$1,025,000.00	\$405,000.00							
45	Debt			-15.63%	(\$405,000.00)	\$2,591,696.61	\$2,186,696.61	\$2,186,696.61								
46	Deferred Charges			-16.15%	(\$2,192.74)	\$13,578.91	\$11,386.21	\$11,386.21								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			-6.25%	(\$75,000.00)	\$1,200,000.00	\$1,125,000.00	\$1,125,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	116.00	79.00	1.35%	\$437,202.38	\$32,323,056.31	\$32,760,258.69	\$32,063,609.11	\$696,649.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**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		7.00	23,683.00	\$22,000.00			\$0.00	\$1,683.00
Supervisory Staff (Department Heads & Managers)	12.00	2.00	1,896,779.27	\$1,359,325.52		\$125,798.20	\$307,667.15	\$103,988.40
Police Officers (Including Superior Officers)	41.00		8,108,088.84	\$5,426,466.41	\$299,094.00	\$1,433,790.00	\$854,266.68	\$94,471.75
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	55.00	11.00	5,827,842.14	\$3,573,203.15	\$233,558.08	\$576,575.07	\$1,153,288.60	\$291,217.23
All Other Non-Union Employees not listed above	4.00	44.00	1,051,568.75	\$852,134.28	\$26,018.56	\$41,932.73	\$64,304.49	\$67,178.69
Totals	112.00	64.00	16,907,962.00	\$11,233,129.36	\$558,670.64	\$2,178,096.00	\$2,379,526.92	\$558,539.08

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
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	42.00	\$13,181.02	\$553,602.84	50.00	\$12,650.23	\$632,511.36
Parent & Child	5.00	\$23,652.77	\$118,263.84	5.00	\$23,833.73	\$119,168.64
Employee & Spouse (or Partner)	16.00	\$33,213.68	\$531,418.80	16.00	\$31,984.28	\$511,748.40
Family	43.00	\$40,261.43	\$1,731,241.44	41.00	\$40,625.96	\$1,665,664.56
Employee Cost Sharing Contribution (enter as negative -)			(\$555,000.00)			(\$613,000.00)
Subtotal	106.00		\$2,379,526.92	112.00		\$2,316,092.96
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00	1	\$36,788.04	\$36,788.04
Employee Cost Sharing Contribution (enter as negative -)						(\$4,000.00)
Subtotal	0.00		\$0.00	1.00		\$32,788.04
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	22.00	\$11,023.64	\$242,520.12	21	\$11,108.31	\$233,274.60
Parent & Child	3.00	\$28,877.52	\$86,632.56	3	\$29,133.52	\$87,400.56
Employee & Spouse (or Partner)	34.00	\$23,623.13	\$803,186.40	34	\$23,577.98	\$801,651.24
Family	4.00	\$48,833.88	\$195,335.52	4	\$53,548.11	\$214,192.44
Employee Cost Sharing Contribution (enter as negative -)			(\$95,000.00)			(\$83,000.00)
Subtotal	63.00		\$1,232,674.60	62.00		\$1,253,518.84
GRAND TOTAL	169.00		\$3,612,201.52	175.00		\$3,602,399.84

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)?

NO

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

NO

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

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2021	2022	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$54,695,000.00	\$54,695,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized	\$15,922,924.00		\$15,922,924.00				
Notes Outstanding			\$0.00				
Bonds Outstanding	\$10,440,000.00	\$84,471.00	\$10,355,529.00				
Loans and Other Debt	\$580,419.00		\$580,419.00				
Total (Current Year)	\$81,638,343.00	\$54,779,471.00	\$26,858,872.00				
Population (2010 census)	18,061						
Per Capita Gross Debt	\$4,520.15						
Per Capita Net Debt	\$1,487.12						
3 Yr. Average Property Valuation		\$3,001,271,601.00					
Net Debt as % of 3 Year Avg Property Valuation		0.89%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest							
Bonds - Principal	\$1,810,000.00			\$800,000.00	\$830,000.00	\$7,000,000.00	
Bonds - Interest	\$323,063.00			\$282,338.00	\$262,338.00	\$1,056,686.00	
Loans & Other Debt - Principal	\$13,843.70			\$14,121.96	\$14,405.81	\$254,316.75	
Loans & Other Debt - Interest	\$5,864.89			\$5,586.64	\$5,302.79	\$41,312.07	
Total	\$2,152,771.59			\$1,102,046.60	\$1,112,046.60	\$8,352,314.82	
Total Principal	\$1,823,843.70			\$814,121.96	\$844,405.81	\$7,254,316.75	
Total Interest	\$328,927.89			\$287,924.64	\$267,640.79	\$1,097,998.07	
% of Total Current Year Budget	6.57%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other	\$21,988.06			\$21,988.06	\$21,988.06	\$263,856.71	
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating		AA+					
Year of Last Rating		2018					
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

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