



*The Borough of*

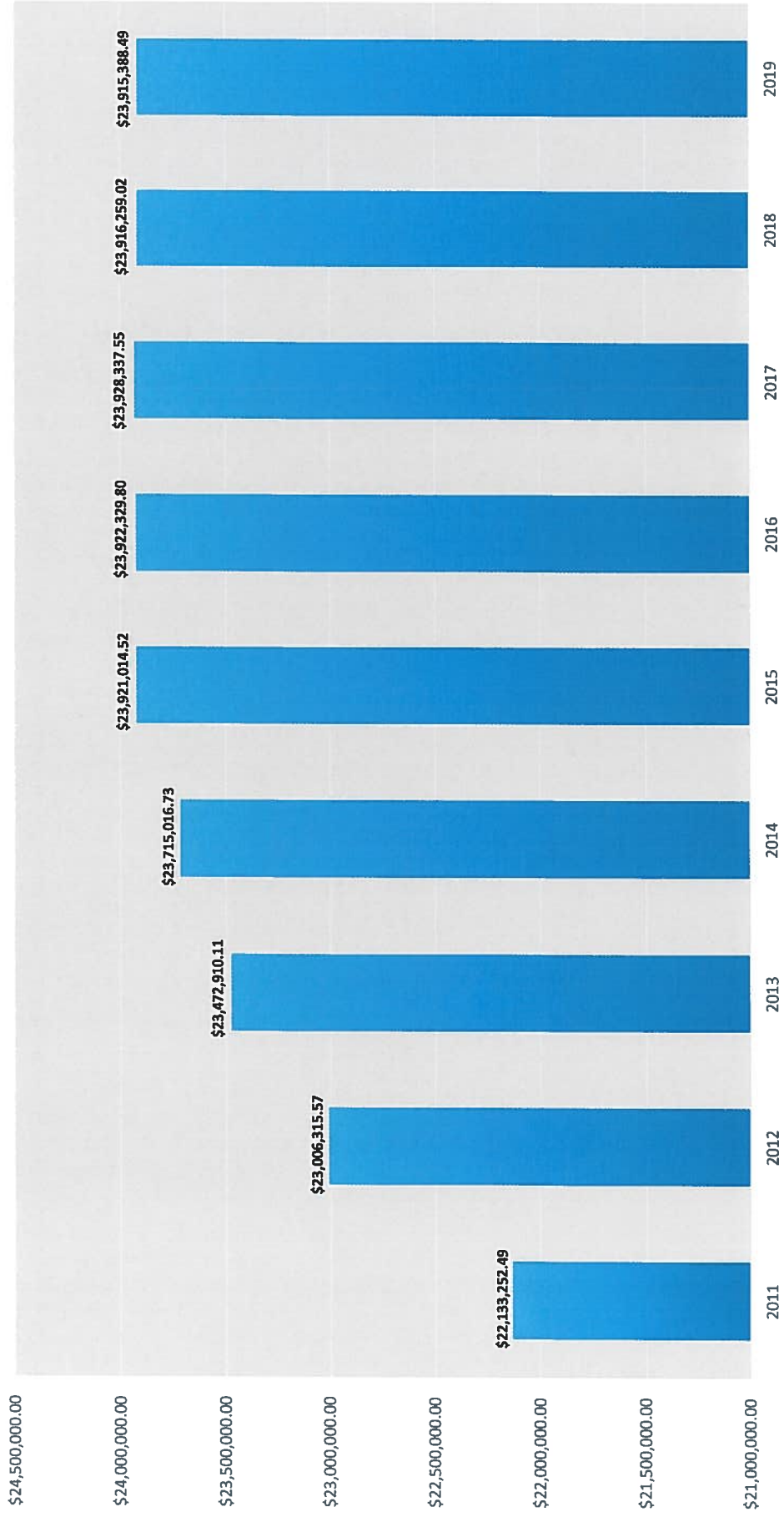
**RUTHERFORD**

*New Jersey*

**CALENDAR YEAR 2019 MUNICIPAL  
BUDGET SUMMARY**

March 25, 2019

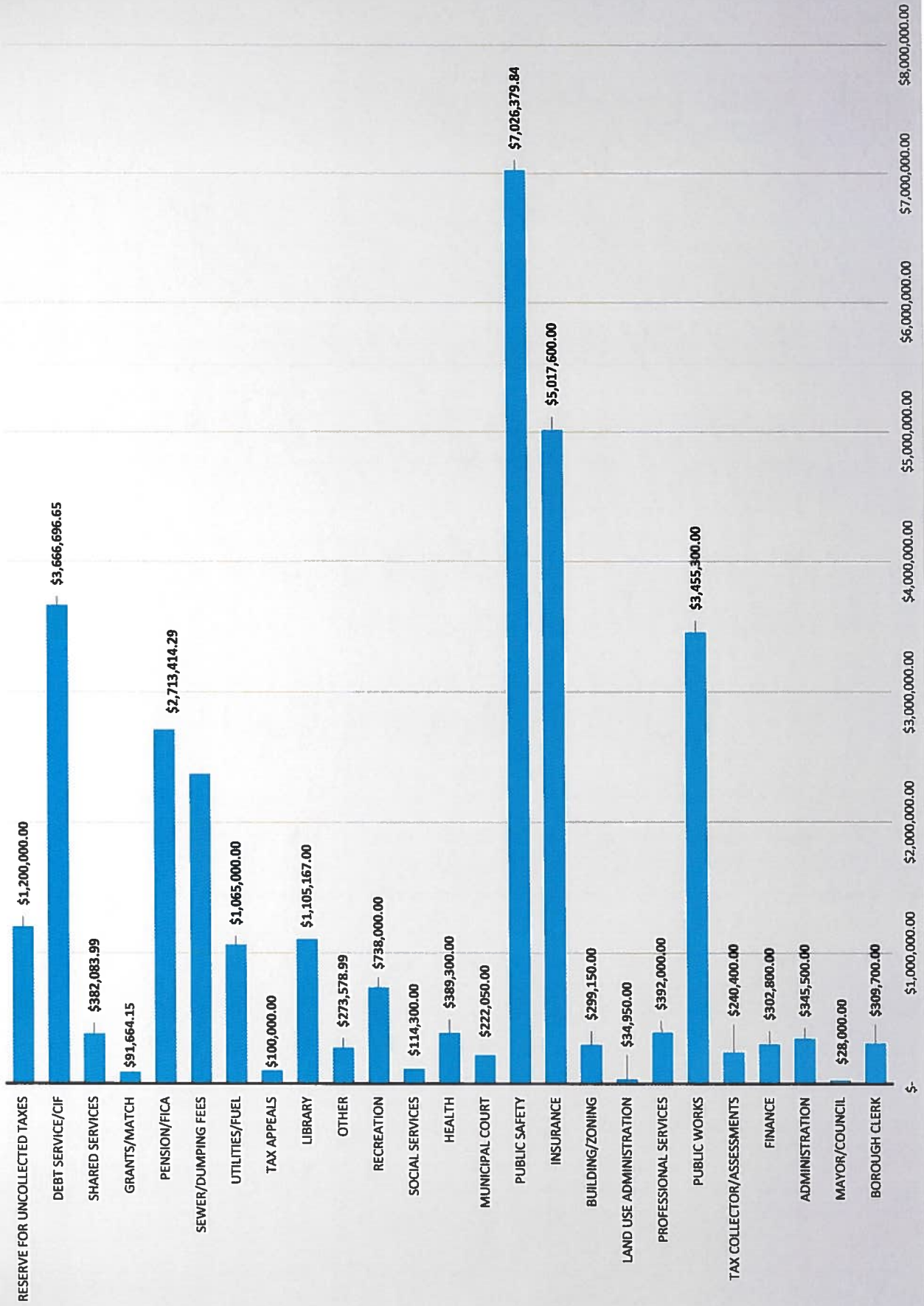
# MUNICIPAL LEVY (Including Library) 2011 - 2019



## Budget Revenues - 2019



# Budget Appropriations - 2019



## BOROUGH OF RUTHERFORD 10 YEAR ANALYSIS OF FUND BALANCE

	Prior Year Fund <u>Balance</u>	<u>Fund Balance Anticipated</u>			Fund Balance % of Budget After Amount <u>Anticipated</u>	Fund Balance Generated/ (Deficit) <u>in Year</u>
		<u>Amount</u>	<u>Budget</u>	<u>% of Budget</u>		
2009	\$ 2,414.00	\$ -	\$ 26,896,557.00	\$ -	\$ 0.00	\$ (206,089.00)
2010	2,414.00	-	27,065,771.00	0.00%	0.009%	778,690.00
2011	781,104.00	190,000.00	27,384,946.97	0.69%	2.158%	771,870.00
2012	1,362,974.00	200,000.00	28,198,085.00	0.71%	4.124%	1,338,228.00
2013	2,501,202.00	500,000.00	28,976,411.00	1.73%	6.906%	540,413.00
2014	2,541,615.00	700,000.00	29,166,212.00	2.40%	6.314%	1,507,282.00
2015	3,348,897.00	790,000.00	29,813,669.00	2.65%	8.583%	2,204,686.00
2016	4,763,583.00	1,140,000.00	29,923,630.00	3.81%	12.109%	2,138,871.00
2017	5,762,454.00	1,625,000.00	30,486,806.00	5.33%	13.571%	2,829,415.00
2018	6,966,869.00	2,425,000.00	31,473,351.00	7.70%	14.431%	2,935,717.00
2019	7,477,586.00	2,725,000.00	31,887,034.91	8.55%	14.904%	



# BOROUGH OF RUTHERFORD 2019 BUDGET REVENUES SUMMARY

	2018		2019 To Introduce Budget	Change in Budget 2018 vs. 2019	
	Adopted Budget	Actual		\$	%
<b>STATE/COUNTY REVENUES</b>					
Consolidated Municipal Property Tax Relief Aid	\$22,047.00	\$22,047.00	\$0.00	\$ (22,047.00)	-100.0%
Energy Receipts Tax (P.L. 1999 , Chapters 162 & 167)	1,362,542.00	1,362,542.00	1,384,589.00	22,047.00	1.6%
<b>TOTAL STATE/COUNTY REVENUES</b>	1,384,589.00	1,384,589.00	1,384,589.00	-	0.0%
<b>GRANTS</b>					
Grant Programs - See Sheets 9 & 9a	678,276.91	678,276.91	63,374.15	(614,902.76)	-90.7%
<b>MUNICIPAL REVENUES</b>					
Licenses - Alcoholic Beverages	18,000.00	18,659.50	18,000.00	0.00	0.0%
Licenses - Other	6,000.00	6,790.00	6,000.00	-	0.0%
Fees and Permits - Other	74,000.00	84,671.00	84,000.00	10,000.00	13.5%
Fines and Costs - Municipal Court	350,000.00	443,139.00	390,000.00	40,000.00	11.4%
Interest and Costs on Taxes	150,000.00	126,490.78	120,000.00	(30,000.00)	-20.0%
Parking Meters	265,000.00	271,944.95	267,000.00	2,000.00	0.8%
Interest on Investments and Deposits	146,000.00	194,966.23	170,000.00	24,000.00	16.4%
Parking Lot Permits	148,000.00	154,135.50	154,000.00	6,000.00	4.1%
Fire Safety Fees	78,000.00	74,436.00	74,000.00	(4,000.00)	-5.1%
Uniform Construction Code Fees	425,000.00	734,213.60	580,000.00	155,000.00	36.5%
Interlocal Municipal Service Agreements	147,000.00	185,841.25	185,000.00	38,000.00	
Uniform Fire Safety Act	28,860.38	27,265.89	28,575.49	(284.89)	-1.0%
Lease of Borough Property	165,000.00	176,776.58	176,000.00	11,000.00	6.7%
Cable TV Franchise Fee	259,866.84	259,866.84	244,906.73	(14,960.11)	-5.8%
Non Public Nursing Services (PL 1991, C. 226)	32,301.00	32,301.00	31,719.00	(582.00)	-1.8%
Payment in Lieu of Tax - ENCAP	118,750.00	118,750.00	118,750.00	-	0.0%
Payment in Lieu of Tax - Rutherford Senior Housing	23,000.00	25,179.66	25,000.00	2,000.00	8.7%
Hotel Occupancy Fee P.L. 2003,c. 114	275,000.00	288,993.18	280,000.00	5,000.00	1.8%
NJMC Tax Sharing (NJSA 13:17-60 et. Seq.)	191,062.00	247,564.23	32,744.00	(158,318.00)	-82.9%
Fees & Permits - Recycling Revenues	4,000.00	8,157.30	6,000.00	2,000.00	50.0%
Due from Free Public Library	230,000.00	230,000.00	230,000.00	-	0.0%
Green Trust Loan - Nereid Boat Club	21,988.06	21,988.05	21,988.05	(0.01)	0.0%
Reserve for Debt Service	75,000.00	75,000.00	80,000.00	5,000.00	
<b>TOTAL MUNICIPAL REVENUES</b>	3,231,828.28	3,807,130.54	3,323,683.27	91,854.99	2.8%
<b>DELINQUENT TAXES</b>	450,000.00	439,484.76	475,000.00	25,000.00	5.6%
<b>SURPLUS ANTICIPATED</b>	2,425,000.00	2,425,000.00	2,725,000.00	300,000.00	12.4%
<b>PROPERTY TAXES</b>	23,916,259.02	24,607,835.88	23,915,388.49	(870.53)	0.0%
<b>GRAND TOTAL</b>	\$32,085,953.21	\$33,342,317.09	\$31,887,034.91	(\$198,918.30)	-0.6%

**BOROUGH OF RUTHERFORD 2019 BUDGET EXPENDITURES SUMMARY**

	2018	2019	Change in Budget	
	Adopted Budget	To Introduce Budget	\$	%
<b><u>SALARIES AND WAGES</u></b>				
GENERAL ADMINISTRATION	\$252,000.00	\$238,000.00	(\$14,000.00)	-5.6%
MAYOR AND COUNCIL	22,000.00	22,000.00	0.00	0.0%
MUNICIPAL CLERK'S OFFICE	204,000.00	213,000.00	9,000.00	4.4%
FINANCIAL ADMINISTRATION	269,000.00	274,000.00	5,000.00	1.9%
COLLECTION OF TAXES	168,000.00	156,000.00	(12,000.00)	-7.1%
ASSESSMENT OF TAXES	39,000.00	43,000.00	4,000.00	10.3%
PLANNING BOARD	2,400.00	5,000.00	2,600.00	108.3%
BOARD OF ADJUSTMENT	2,400.00	4,000.00	1,600.00	66.7%
PROPERTY MANAGEMENT ENFORCEMENT	40,000.00	78,000.00	38,000.00	95.0%
POLICE	5,400,000.00	5,860,000.00	460,000.00	8.5%
EMERGENCY MANAGEMENT	5,000.00	5,000.00	0.00	0.0%
FIRE OFFICIAL	240,000.00	278,000.00	38,000.00	15.8%
MUNICIPAL PROSECUTOR	7,700.00	7,700.00	0.00	0.0%
MUNICIPAL COURT	169,000.00	200,000.00	31,000.00	18.3%
PUBLIC DEFENDER (P.L. 1997, C.256)	2,500.00	2,500.00	0.00	0.0%
STREET AND ROAD MAINTENANCE	1,221,500.00	1,305,500.00	84,000.00	6.9%
SHADE TREE DIVISION	354,000.00	395,000.00	41,000.00	11.6%
SEWER SYSTEM	7,500.00	7,500.00	0.00	0.0%
GARBAGE AND TRASH REMOVAL	376,000.00	386,000.00	10,000.00	2.7%
RECYCLING	192,000.00	184,000.00	(8,000.00)	-4.2%
BUILDINGS AND GROUNDS	494,000.00	503,000.00	9,000.00	1.8%
BOARD OF HEALTH	322,000.00	329,000.00	7,000.00	2.2%
ADMINISTRATION OF PUBLIC ASSISTANCE	109,000.00	111,000.00	2,000.00	1.8%
RECREATION DEPARTMENT:	611,000.00	654,000.00	43,000.00	7.0%
CONSTRUCTION CODE OFFICIAL:	213,000.00	205,000.00	(8,000.00)	-3.8%
SALARY ATTRITION(Terminal Leave)	135,000.00	100,000.00	(35,000.00)	-25.9%
RESERVE FOR COMPENSATED ABSENCES	50,000.00	50,000.00	0.00	0.0%
<b>TOTAL SALARIES AND WAGES</b>	<b>10,908,000.00</b>	<b>11,616,200.00</b>	<b>708,200.00</b>	<b>6.5%</b>
<b>MAINTENANCE OF FREE PUBLIC LIBRARY</b>	<b>1,052,540.00</b>	<b>1,105,167.00</b>	<b>52,627.00</b>	<b>5.0%</b>
<b><u>GENERAL EXPENSES</u></b>				
DEPARTMENT EQUIPMENT & SUPPORT	1,893,621.08	1,963,854.84	70,233.76	3.7%
GENERAL LIABILITY INSURANCE	488,000.00	550,000.00	62,000.00	12.7%
WORKERS COMPENSATION INSURANCE	662,000.00	677,500.00	15,500.00	2.3%
EMPLOYEE GROUP INSURANCE	4,005,000.00	3,765,000.00	(240,000.00)	-6.0%
OTHER INSURANCE PREMIUMS	25,000.00	25,000.00	0.00	0.0%
UTILITIES:				
ELECTRICITY	360,000.00	375,000.00	15,000.00	4.2%
STREET LIGHTING	260,000.00	260,000.00	0.00	0.0%
TELEPHONE	90,000.00	95,000.00	5,000.00	5.6%
WATER	75,000.00	80,000.00	5,000.00	6.7%
FUEL OIL	25,000.00	20,000.00	(5,000.00)	-20.0%
GASOLINE	180,000.00	235,000.00	55,000.00	30.6%
DUMPING FEES	620,600.00	670,000.00	49,400.00	8.0%
FICA	575,000.00	575,000.00	0.00	0.0%
PUBLIC EMPLOYEES RETIREMENT SYSTEM	703,360.14	727,747.56	24,387.42	3.5%
POLICE AND FIRE RETIREMENT SYSTEM	1,267,073.00	1,374,666.73	107,593.73	8.5%
FIRE WIDOWS PENSION	24,000.00	24,000.00	0.00	0.0%
DEFINED CONTRIBUTION RETIREMENT PLAN	11,000.00	12,000.00	1,000.00	9.1%
INTERLOCAL MUNICIPAL SERVICE AGREEMENTS	345,866.44	362,083.99	36,217.55	10.5%
PASSAIC VALLEY TRUNK SEWER	537,000.00	572,000.00	35,000.00	6.5%
BERGEN COUNTY UTILITY AUTHORITY	1,186,000.00	1,132,000.00	(54,000.00)	-4.6%
<b>TOTAL GENERAL EXPENSES</b>	<b>13,333,520.66</b>	<b>13,515,853.12</b>	<b>182,332.46</b>	<b>1.4%</b>
<b><u>PROFESSIONAL</u></b>				
AUDITING AND ACCOUNTING SERVICES	28,000.00	28,500.00	500.00	1.8%
LEGAL SERVICES AND COSTS	240,000.00	225,000.00	(15,000.00)	-6.3%
ENGINEERING SERVICES AND COSTS	110,000.00	95,000.00	(15,000.00)	-13.6%
<b>TOTAL PROFESSIONAL</b>	<b>378,000.00</b>	<b>348,500.00</b>	<b>(29,500.00)</b>	<b>-7.8%</b>
<b><u>CONTRIBUTIONS</u></b>				
FIRST AID AMBULANCE CORP CONTRIBUTION	9,000.00	9,000.00	0.00	0.0%
SENIOR CITIZEN CENTER (55 Kip Center)	60,000.00	60,000.00	0.00	0.0%
WILLIAMS CENTER FOR THE ARTS	5,000.00	5,000.00	0.00	0.0%
Length of Services Award (P.L. 1997,c.388)	113,560.00	115,375.00	1,815.00	1.6%
<b>TOTAL CONTRIBUTIONS</b>	<b>187,560.00</b>	<b>189,375.00</b>	<b>1,815.00</b>	<b>1.0%</b>
<b><u>MISCELLANEOUS</u></b>				
CONTINGENT	5,000.00	5,000.00	0.00	0.0%
DEFERRED CHARGES	39,673.35	13,578.99	(26,094.36)	-65.8%
LEGAL SETTLEMENTS	25,000.00	25,000.00	0.00	0.0%
JOINT MEETING	10,000.00	10,000.00	0.00	0.0%
RESERVE FOR TAX APPEALS	100,000.00	100,000.00	0.00	0.0%
CAPITAL IMPROVEMENTS	1,600,000.00	1,075,000.00	(525,000.00)	-32.8%
GRANT MATCH	11,920.00	28,290.00	16,370.00	137.3%
<b>TOTAL MISCELLANEOUS</b>	<b>1,791,593.35</b>	<b>1,256,868.99</b>	<b>(534,724.36)</b>	<b>-29.8%</b>
<b>DEBT SERVICE</b>	<b>2,581,462.29</b>	<b>2,591,696.65</b>	<b>10,234.36</b>	<b>0.4%</b>
<b>SUB-TOTAL</b>	<b>30,232,676.30</b>	<b>30,623,660.76</b>	<b>390,984.46</b>	<b>1.3%</b>
<b>RESERVE FOR UNCOLLECTED TAXES</b>	<b>1,175,000.00</b>	<b>1,200,000.00</b>	<b>25,000.00</b>	<b>2.1%</b>
<b>SUB-TOTAL</b>	<b>31,407,676.30</b>	<b>31,823,660.76</b>	<b>415,984.46</b>	<b>1.3%</b>
<b>GRANTS OFFSET BY REVENUES-See Sheets 24,25 &amp; 26-a</b>	<b>678,276.91</b>	<b>63,374.15</b>	<b>(614,902.76)</b>	<b>-90.7%</b>
<b>GRAND TOTAL</b>	<b>\$32,085,953.21</b>	<b>\$31,887,034.91</b>	<b>(\$198,918.30)</b>	<b>-0.6%</b>

**BOROUGH OF RUTHERFORD 2019 DEPARTMENT EQUIPMENT & SUPPORT DETAIL**

Department	2018	2019	Change	
			\$	%
GENERAL ADMINISTRATION	107,700.00	107,500.00	(200.00)	-0.2%
MAYOR AND COUNCIL	6,000.00	6,000.00	0.00	0.0%
MUNICIPAL CLERK'S OFFICE	98,400.00	96,700.00	(1,700.00)	-1.7%
FINANCIAL ADMINISTRATION	27,950.00	28,800.00	850.00	3.0%
COMPUTERIZED DATA PROCESSING	40,000.00	48,500.00	8,500.00	21.3%
COLLECTION OF TAXES	10,150.00	12,650.00	2,500.00	24.6%
ASSESSMENT OF TAXES	26,550.00	28,750.00	2,200.00	8.3%
PLANNING BOARD	8,700.00	10,400.00	1,700.00	19.5%
BOARD OF ADJUSTMENT	15,500.00	15,550.00	50.00	0.3%
PROPERTY MANAGEMENT ENFORCEMENT	500.00	500.00	0.00	0.0%
POLICE	298,162.00	297,202.00	(960.00)	-0.3%
AUDITING AND ACCOUNTING SERVICES	19,218.47	19,602.84	384.37	2.0%
EMERGENCY MANAGEMENT	12,000.00	12,000.00	0.00	0.0%
FIRE	412,100.00	416,100.00	4,000.00	1.0%
FIRE OFFICIAL	13,600.00	14,100.00	500.00	3.7%
MUNICIPAL COURT	12,150.00	11,850.00	(300.00)	-2.5%
STREET AND ROAD MAINTENANCE	212,600.00	201,350.00	(11,250.00)	-5.3%
SHADE TREE DIVISION	79,100.00	96,150.00	17,050.00	21.6%
SEWER SYSTEM	48,500.00	55,500.00	7,000.00	14.4%
GARBAGE AND TRASH REMOVAL	62,500.00	67,250.00	4,750.00	7.6%
BUILDINGS AND GROUNDS	223,800.00	245,000.00	21,200.00	9.5%
BOARD OF HEALTH	26,690.61	36,300.00	9,609.39	36.0%
ANIMAL CONTROL SERVICES	24,000.00	24,000.00	0.00	0.0%
ADMINISTRATION OF PUBLIC ASSISTANCE	3,300.00	3,300.00	0.00	0.0%
RECREATION DEPARTMENT:	84,600.00	84,000.00	(600.00)	-0.7%
EDUCATION PLANS FOR EMPLOYEES	5,000.00	5,000.00	0.00	0.0%
CONSTRUCTION CODE OFFICIAL:	10,700.00	15,650.00	4,950.00	46.3%
Unemployment Insurance	100.00	100.00	0.00	0.0%
STORMWATER REGS. NJSA 40A:4-45.3(cc)	4,050.00	4,050.00	0.00	0.0%
	<u>\$1,893,621.08</u>	<u>\$1,963,854.84</u>	<u>\$70,233.76</u>	3.7%