

State of New Jersey Local Government Services

		1			
Year:	2016	Municipal User	Friendly B	udget	
MUNICIPALITY:	0256 Rutherford Borough	- County of Bergen		•	Introduced
Municode:	0256		Filename:	0256_fbi_2016.xls	sm
	Website:	www.rutherford-nj.com			
	Phone Number:		(201)460-3026		
	Mailing Address:		176 Park Avenue		
Email the UFB if no	t using Outlook	Municipality:	Rutherford	State: NJ Zip	: 07070
	Mayor			, , ,	
First Name	Middle Name	Last Name	Term Expires	Business Email	
Joseph		DeSalvo Jr.	12/31/2019	jdesalvo@rutherford-nj.cor	<u>n</u>
	Chief Administr	ative Officer			
Joseph		DeSalvo Jr.		jdesalvo@rutherford-nj.cor	<u>n</u>
	Chief Financial	Officer			
Gordon		Stelter		gstelter@rutherford-nj.com	l
	Municipal Clerk				
Margaret		Scanlon		mscanlon@rutherford-nj.co	<u>om</u>
	Registered Mun	icipal Accountant			
James		Cerullo		jcerullo@fwcc-cpa.com	
	Governing Body	/ Members			
First Name	Middle Name	Last Name	Term Expires	Business Email	
Jack		Manzo	12/31/2016	jmanzo@rutherford-nj.com	<u> </u>
Mark		O'Connor	12/31/2016	moconnor@rutherford-nj.c	<u>om</u>
Stephanie		McGowan	12/31/2017	smcgowan@rutherford-nj.c	<u>com</u>
Carolyn		Smith	12/31/2017	csmith@rutherford-nj.com	
Frank		Nunziato	12/31/2018	fnunziato@rutherford-nj.co	<u>m</u>
Sean		Walker	12/31/2018	swalker@rutherford-nj.com	1

USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

404F.C. I. I. V. D.	m +	444			C AV ACTOR		
2015 Calendar Year Propert				Ama Dasidanti-1	Current Year 2016 Bud		Тот I от
	Calendar Year	Calendar Year	% of	Avg Residential	<u>Taxes</u>	Actual/Estimated	Tax Levy
	Tax Rate	Tax Levy	Total Levy	Taxpayer Impact		A CODY I A I	Ф 22 00 7 511 50
Municipal Purpose Tax	0.846	\$23,052,781.59	33.39%	\$3,646.26	Municipal Purpose Tax	ACTUAL	\$22,997,511.58
Municipal Library	0.031	\$868,232.93	1.26%	\$133.61	Municipal Library	ACTUAL	\$924,818.22
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)	1 120	#20.022. 7 02.00	0.00%	\$0.00	Other Special Districts (total levies)	EGEN () EEE	420.005.700.70
Local School District	1.428	\$38,923,503.00	56.38%	\$6,154.68	Local School District	ESTIMATED	\$39,896,590.58
Regional School District		*****	0.00%	\$0.00	Regional School District		* • • • • • • • • • • • • • • • • • • •
County Purposes	0.225	\$6,128,200.65	8.88%	\$969.75	County Purposes	ESTIMATED	\$6,305,356.43
County Library			0.00%	\$0.00	County Library		
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.003	\$64,943.57	0.09%	\$12.93	County Open Space	ESTIMATED	\$64,943.57
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2015 Budget)	2.533	\$69,037,661.74	100.00%	\$10,917.23	Total ESTIMATED amount to be raised by tax	es	\$70,189,220.38
					·		
Total Taxable Valuation as of	October 1, 2015	\$2,720,012,392.00			Revenue Anticipated, Excluding Tax Levy		5,920,738.64
(To be used to calculate the current year tax rate		\$2,720,012,372.00			Budget Appropriations, before Reserve for Unio	collected Tayes	28,618,068.44
Current Year Average Residential Asso		\$431,000.00			Total Non-Municipal Tax Levy	conceted Taxes	\$46,266,890.58
Current Teal Average Residential Assi	=	\$431,000.00			- · ·		
	Dui au V	aan ta Commant Vaan C			Amount to be Raised by Taxes - Before RUT		\$68,964,220.38
	Prior Y	ear to Current Year C	<u>omparison</u>		Reserve for Uncollected Taxes (RUT)		\$1,225,000.00
					Total Amount to be Raised by Taxes		\$70,189,220.38
		- Municipal Purposes	Tax Rate	_			
	Prior Year	Current Year	% Change (+/-)		% of Tax Collections used to Calculate RUT		98.25%
	0.846	0.845	-0.12%			_	
					If % used exceeds the actual collection % then		
	Comparison	- Municipal Purposes	Tax Levv		reference the statutory exception used		
				¢ C1 (+/)			
	\$23,052,781.59	\$22,997,511.58	% Change (+/-) -0.24%	\$ Change (+/-) (\$55,270.01)	Ton Collections ACTIAL as of Drien Voc		
	\$23,032,781.39	\$22,997,311.38	-0.24%	(\$55,270.01)	Tax Collections - ACTUAL as of Prior Yea	<u>r</u>	(0.407.022.15
_	Tammawigan Inc	on Avg. Residential Ta	or Dormont (M	sisinal Dumagas O-1	Total Tax Revenue, Collections CY 2015	_	68,407,933.15
<u>'</u>					Total Tax Levy, CY 2015		69,301,366.91
	+		% Change (+/-)	\$ Change (+/-)	% of Taxes Collected, CY 2015	=	98.71%
	\$3,646.26	\$3,641.95	-0.12%	(\$4.31)			
					Delinquent Taxes - December 31, 2015		\$567,084.30
				Sheet UFB-1		=	

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	44.30%	\$350,000.00	\$790,000.00	\$1,140,000.00	\$1,140,000.00							
08	Local Revenue	-12.12%	(\$150,149.21	\$1,239,149.21	\$1,089,000.00	\$1,089,000.00							
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	-7.43%	(\$40,118.00)	\$540,118.00	\$500,000.00	\$500,000.00							
	Special Revenue Items w/ Prior Written Consent												
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	-69.12%	(\$249,686.47	\$361,227.19	\$111,540.72	\$111,540.72							
08	Other Special Items	-9.59%	(\$130,101.87	\$1,356,272.79	\$1,226,170.92	\$1,226,170.92							
15	Receipts from Delinquent Taxes	-17.54%	(\$116,980.62	\$666,980.62	\$550,000.00	\$550,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-2.76%	(\$653,775.66)	\$23,651,287.24	\$22,997,511.58	\$22,997,511.58							
07	Minimum Library Tax	6.52%	\$56,585.29	\$868,232.93	\$924,818.22	\$924,818.22							
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	-3.03%	(\$934,226.54	\$30,857,856.98	\$29,923,630.44	\$29,923,630.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-2

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

FCOA		Budgeted Full-Time			\$ 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
20	General Government	7.00	14.00	-3.04%	(\$53,396.00	\$1,757,546.0	\$1,704,150.0	\$1,704,150.0								
21	Land-Use Administration		1.00	-25.70%	(\$9,512.00	\$37,012.00	\$27,500.00	\$27,500.00								
22	Uniform Construction Code	3.00	9.00	-6.58%	(\$21,907.00	\$333,057.00	\$311,150.00	\$311,150.00								
23	Insurance			0.55%	\$28,634.00	\$5,197,866.0	\$5,226,500.0	\$5,226,500.0								
25	Public Safety	45.00	24.00	4.77%	\$284,824.50	\$5,967,523.6	\$6,252,348.2	\$6,165,586.2	\$86,762.00							
26	Public Works	39.00	1.00	3.61%	\$116,237.3	\$3,222,191.3	\$3,338,428.7	\$3,318,400.0	\$20,028.72							
27	Health and Human Services	6.00		4.36%	\$26,365.00	\$604,595.00	\$630,960.00	\$630,960.00								
28	Parks and Recreation	6.00	111.00	-12.51%		\$739,781.00	\$647,200.00	\$647,200.00								
29	Education (including Library)			-3.35%	(\$36,009.20	\$1,073,459.2	\$1,037,450.0	\$989,200.00	\$48,250.00							
30	Unclassified			110.00%	\$55,000.00	\$50,000.00	\$105,000.00	\$100,000.00	\$5,000.00							
31	Utilities and Bulk Purchases			-1.39%	(\$39,150.00	\$2,817,650.0	\$2,778,500.0	\$2,778,500.0								
32	Landfill / Solid Waste Disposal			4.24%	\$25,000.00	\$590,000.00	\$615,000.00	\$615,000.00								
35	Contingency			14.29%	\$500.00	\$3,500.00	\$4,000.00	\$4,000.00								
36	Statutory Expenditures			2.71%	\$62,202.00	\$2,296,300.0	\$2,358,502.0	\$2,358,502.0								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	2.00	3.00	3.36%	\$5,073.00	\$151,077.00	\$156,150.00	\$156,150.00								
44	Capital	i		-32.55%	(\$518,700.00	\$1,593,700.0	\$1,075,000.0	\$1,075,000.0								
45	Debt			7.69%	\$172,297.49	\$2,241,494.0	\$2,413,791.5	\$2,413,791.5								
46	Deferred Charges	i		0.00%	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes	i		-2.00%	(\$25,000.00	\$1,250,000.0	\$1,225,000.0	\$1,225,000.0								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
	Total	108.00	163.00	-0.07%	(\$20,121.78	\$29,943,752.22	\$29,923,630.44	\$29,763,589.72	\$160,040.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Sheet UFB-3

USER FRIENDLY BUDGET SECTION STRUCTURAL BUDGET IMBALANCES

\angle	Non-reconnes at Risk	Future y.	Struc.		Amount	Comment/Explanation
X				State Aid	ψ1,80 ·,805 · 00	State budget is under pressure, no increase in recent years, may be reduced in future years.
X				NJMC Tax Sharing (NJSA 13:17-60 et. Seq.)	Ψου,	Significant variations occur in amount from year to year, significant reduction in 2016.
X				Surplus Anticipated	\$1,140,000.00	Could be reduced if not regenerated.
	X			Employee Group Insurance	+,	Increase projected for 2017.
	X			Capital Improvements	\$370,000.00	Further reductions dependant on need.
	X			General Administration Salaries and Wages	\$111,000.00	Salary only budgeted for partial year, will likely require increase for full year appropriation in 2017.
	X			Salary Attrition	\$115,000.00	Minimal reduction projected for 2017.

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Asse	ssments - Taxable Prop	oerties (October 1, 2015 Valu	<u>ie)</u>	Property Tax Assess	sments - Exempt Pro	perties (October 1, 2015 Va	lue)
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Tota
1 Vacant Land	57	\$21,133,300.00	0.78%	15A Public Schools	8	\$39,239,300.00	18.2
2 Residential	5,015	\$2,160,845,000.00	79.43%	15B Other Schools	12	\$38,466,600.00	17.9
3A/3B Farm			0.00%	15C Public Property	53	\$89,451,400.00	41.6
4A Commercial	265	\$329,136,500.00	12.10%	15D Church and Charities	25	\$28,280,700.00	13.1
4B Industrial	25	\$86,559,000.00	3.18%	15E Cemeteries & Graveyards			0.0
4C Apartments	34	\$110,890,400.00	4.08%	15F Other Exempt	51	\$19,143,000.00	8.9
5A/5B Railroad	1	\$274,100.00	0.01%		•		
6A/6B Business Personal Property	1	\$11,448,192.00	0.42%	-			
Total	5,398	\$2,720,286,492.00	100.00%	Total	149	\$214,581,000.00	100.0
					<u>'</u>		
Average Ratio (%), Assessed to Tru	e Value	98.26%					
Equalized Valuation, Taxable Prope	rties	\$2,768,457,655.20		Percentage of Exempt vs.			
<u> </u>	•			Non-Exempt Properties	7.89%		
Total # of property tax appeals	filed in 2015	County Tax Board	290.00				
		State Tax Court	5.00				
Number of 2015 County Tax Board	decisions appealed to T	ax Court	10.00				
Number of pending property tax app	peals in State Tax Court		75.00				
Amount paid out by municipality fo	r tax appeals in 2015						
F	TI			1 1			

	Prior Budget Year's Paym	nents in Lieu of Tax	(PILOT) - 5 Year Exemptio	ns/Abatements	
		# of	PILOT	_	Taxes if Billed in Full
		Parcels	Billing/Revenue	Assessed Value	2015 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				
О	Multiple Dwelling Abatement				
	Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

USER FRIENDLY BUDGET SECTION Long Term Tax Exemptions

									Long Term	Tax Exemptions									
Prior Budget Year's	Payments in Lieu o	of Tax (PILOT) -	Long Term Tax Ex	kemptions	Prior Budget Year's P	ayments in Lieu o	of Tax (PILOT)	Long Term Tax	Exemptions	Prior Budget Year's	Payments in Lieu o	f Tax (PILOT) -	Long Term Tax	Exemptions	Prior Budget Yo	ear's Payments in Lieu o	f Tax (PILOT) -	Long Term Tax Exc	emptions
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)		Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate	Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2015 Total Tax Rate
NJ Meadowlands Commission	Other	\$125,000.00	\$24,235,300.00	\$613,880.15															
Rutherford Senior Manor	Aff. Housing	\$23,761.71	\$5,612,700.00	\$142,169.69															
						1													
Total Long Term Exemption	c Column Total	148 761 71	29,848,000.00	756 040 84	Total Long Term Exemption	one Column Total	\$0.00	\$0.00	\$0.00	Total Long Term Exempt	ione Column Total	\$0.00	\$0.00	00.00	Total Long Term Exemp	stions Column Total	\$0.00	\$0.00	\$0.00
		143,701.71	27,040,000.00	750,045.84	Total Long Term Exemptio	nis - Columni Total	30.00	\$0.00	30.00	Total Long Term Exempt	ons - Commin Total	30.00	\$0.00	\$0.00					
Mark "X" if Grand Total										(TIED (Total Long Term Exen	iptions - GRAND TOTA	\$148,/61./1	\$29,848,000.00	\$756,049.84

Sheet UFB-6 Sheet UFB-6C

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	57,203.28	\$22,000.00			\$33,520.28	\$1,683.00
Supervisory Staff (Department Heads & Managers)	12.00	2.00	1,928,218.29	\$1,399,421.02		\$187,152.20	\$234,589.36	\$107,055.71
Police Officers (Including Superior Officers)	38.00		6,444,769.96	\$4,311,604.19	\$200,000.00	\$1,068,416.00	\$790,308.30	\$74,441.47
Fire Fighters (Including Superior Officers)			0.00					\$0.00
All Other Union Employees not listed above	54.00	5.00	5,508,359.72	\$3,327,333.56	\$272,127.77	\$444,982.46	\$1,188,557.14	\$275,358.79
All Other Non-Union Employees not listed above	4.00	149.00	1,183,920.59	\$803,242.18	\$190,000.00	\$36,451.34	\$78,244.04	\$75,983.03
Totals	108.00	163.00	15,122,471.84	\$9,863,600.95	\$662,127.77	\$1,737,002.00	\$2,325,219.12	\$534,522.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

YES

Note - <u>Base Pay</u> 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			Prior Year	
	Current Year # of	Annual Cost		Prior Year # of	Annual Cost per	
	Covered Members	Estimate per	Total Current	Covered Members	Employee	Total Prior Year
	(Medical & Rx)	Employee	Year Cost	(Medical & Rx)	(Average)	Cost
Active Employees - Health Benefits - Annual Cost						
Single Coverage	32.00	\$13,882.47	\$444,239.16	35.00	\$12,992.62	\$454,741.70
Parent & Child	7.00	\$23,959.35	\$167,715.48	1.00	\$23,389.22	\$23,389.22
Employee & Spouse (or Partner)	17.00	\$33,283.33	\$565,816.64	23.00	\$32,453.88	\$746,439.24
Family	38.00	\$40,991.44	\$1,557,674.72	39.00	\$40,056.86	\$1,562,217.54
Employee Cost Sharing Contribution (enter as negative -)			(\$546,300.00)			(\$349,699.92)
Subtotal	94.00		\$2,189,146.00	98.00		\$2,437,087.78
Elected Officials - Health Benefits - Annual Cost						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family	1	\$36,707.16	\$36,707.16	1	\$34,178.04	\$34,178.04
Employee Cost Sharing Contribution (enter as negative -)			(\$3,700.00)			(\$3,500.00)
Subtotal	1.00		\$33,007.16	1.00		\$30,678.04
Retirees - Health Benefits - Annual Cost						
Single Coverage	19	\$13,999.57	\$265,991.92	12	\$12,992.62	\$155,911.44
Parent & Child	3	\$25,640.60	\$76,921.80	13	\$23,389.22	\$304,059.86
Employee & Spouse (or Partner)	38	\$32,820.85	\$1,247,192.24	40	\$28,788.88	\$1,151,555.20
Family	4	\$42,748.83	\$170,995.32	6	\$40,056.86	\$240,341.16
Employee Cost Sharing Contribution (enter as negative -)			(\$100,000.00)			(\$196,800.08)
Subtotal	64.00		\$1,661,101.28	71.00		\$1,655,067.58
GRAND TOTAL	159.00		\$3,883,254.44	170.00		\$4,122,833.40

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)?

NO NO

USER FRIENDLY BUDGET SECTION ACCUMULATED ABSENCE LIABILITY

Legal basis for benefit (check applicable items)

	10 0		(check applicable items)						
	Gross Days of		Approved		Individual				
	Accumulated	Dollar Value of	Labor	Local	Employment				
Organization/Individuals Eligible for Benefit	Absence	Compensated Absences	Agreement	Ordinance	Agreement				
Police - PBA Local 300	2079.80	\$1,286,749.94	Х						
1 Olice 1 B/ Local occ	207 3.00	Ψ1,200,7 +0.0+	Λ						
			3.7						
Department of Public Works - Local 108	2054.60	\$507,760.89	X						
White Collar Union - AFSME Local 52	2273.00	\$516,457.66	Х						
		\$2.10,101							
	4505.50	\$705.050.70	V		V				
Other Contracted	1535.50	\$725,359.70	Χ		X				
T-1-1	7040.00	Ф2 020 200 40							
Total	s 7942.90	\$3,036,328.19							
Total Funds Reserved	as of end of 2015	A							
Total Funds Ap	propriated in 2016	\$185,000.00							

UFB-9 Accumulated Absence Liability

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

	Gross		Net		Current Year	2017	2018	All Additional Future
	Debt	Deductions	Debt		Budget	Budget	Budget	Years' Budgets
_				_				
Local School Debt	\$13,870,000.00	\$13,870,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt			\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$615,000.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$55,000.00			
0			\$0.00	Bonds - Principal	\$1,484,000.00	\$1,350,000.00	\$1,350,000.00	\$2,540,000.00
0			\$0.00	Bonds - Interest	\$230,000.00	\$221,050.00	\$159,000.00	\$123,712.50
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00	_				
0			\$0.00	Total	\$2,384,000.00	\$1,571,050.00	\$1,509,000.00	\$2,663,712.50
Municipal Purposes								
Debt Authorized	\$1,668,843.00		\$1,668,843.00	Total Principal	\$2,099,000.00	\$1,350,000.00	\$1,350,000.00	\$2,540,000.00
Notes Outstanding	\$7,649,001.00		\$7,649,001.00	Total Interest	\$285,000.00	\$221,050.00	\$159,000.00	\$123,712.50
Bonds Outstanding	\$6,776,000.00		\$6,776,000.00	% of Total Current Year Budget	7.97%			
Loans and Other Debt	\$346,143.27		\$346,143.27]		•		
_				Description		Debt Not List	ed Above	
Total (Current Year)	\$30,309,987.27	\$13,870,000.00	\$16,439,987.27	Total Guarantees - Governmental				
				Total Guarantees - Other	\$21,988.06	\$21,988.06	\$21,988.06	\$351,808.89
				Total Capital/Equipment Leases	\$7,803.46			
Population (2010 census)	18,061			Total Other				
_	_			_				
Per Capita Gross Debt	\$1,678.20			Bond Rating	Moody's	Standard & Poors	<u>Fitch</u>	
Per Capita Net Debt	\$910.25			Rating	Aa3			
-				Year of Last Rating	2015			
3 Yr. Average Property Valuation		\$2,646,496,285.00						•
	=			Mark "X" if Municipality has	no bond rating			
Net Debt as % of 3 Year Avg Propert	y Valuation	0.62%			<u> </u>			
	=			Sheet UFB-10				

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

Providing or Receiving Services?	Providing Services To/Receiving Services From	Type of Shared Service Provided	Notes (Enter more specifics if needed)	Begin Date	End Date	Amount to be Received/Paid
Providing	Rutherford Board of Education	Vehicle Fuel		1/1/2016	12/31/2016	\$14,728.00
	New Jersey Meadowlands					
Providing	Commission	Vehicle Fuel		1/1/2016	12/31/2016	\$1,412.00
Ü		Payroll Services, Benefits and				
Providing	Rutherford Library	Utility Costs		1/1/2016	12/31/2016	\$230,000.00
	J	·				,

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				

USER FRIENDLY BUDGET SECTION - Notes

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