

2010 MUNICIPAL DATA SHEET

CAP

(MUST ACCOMPANY 2010 BUDGET)
ADOPTED COPY

6 2010

MUNICIPALITY: BOROUGH OF GIBBSBORO

COUNTY: CAMDEN

Edward G. Campbell, III
 Mayor's Name

December 31, 2011
 Term Expires

Municipal Officials

Anne D. Levy	4/8/1992
Municipal Clerk	816
Carolyn Halbert	T 1088
Tax Collector	Cert. No.
Deborah Jackson	N 0708
Chief Financial Officer	Cert. No.
Leon P. Costello, CPA	393
Registered Municipal Accountant	Lic. No.
John P. Jehl	
Municipal Attorney	

Official Mailing Address of Municipality

BOROUGH HALL
 49 Kirkwood Road
 Gibbsboro, NJ 08026
 Fax #: 856-782-8694

Governing Body Members

Name	Term Expires
Michael MacFerrer	12/31/2012
Mitchell Brown	12/31/2010
Jerry Bonsall	12/31/2010
Margie Schieber	12/31/2011
Anita Mancini	12/31/2011
John Croghan	12/31/2012

Please attach this to your 2010 Budget and Mail to:

Director, Division of Local Government Services
 Department of Community Affairs
 P.O. Box 803
 Trenton NJ 08625

Division Use Only
 Municode: _____
 Public Hearing Date: _____

Sheet A

April 28, 2010

Adoption

Borough of Gibbsboro

2010 MUNICIPAL BUDGET

Municipal Budget of the BOROUGH of GIBBSBORO, County of CAMDEN for the Fiscal Year 2010.

It is hereby certified that the Budget and Capital Budget annexed hereto and hereby made a part hereof is a true copy of the Budget and Capital Budget approved by resolution of the Governing Body on the

24TH day of MARCH, 2010
and that public advertisement will be made in accordance with the provisions of N.J.S. 40A:4-6 and N.J.A.C. 5:30-4.4(d).

Certified by me, this 24TH day of MARCH, 2010

David A. Long
Clerk
49 Kirkwood Road
Address
Gibbsboro, NJ 08026
Address
856-783-6655
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, and the total of anticipated revenues equals the total of appropriations.

Certified by me, this 24TH day of MARCH, 2010

Leont P. Costello, CPA
Registered Municipal Accountant
Ocean City, NJ 08226
Address
1535 Haven Avenue
609-399-6333
Phone Number

It is hereby certified that the approved Budget annexed hereto and hereby made a part is an exact copy of the original on file with the Clerk of the Governing Body, that all additions are correct, all statements contained herein are in proof, the total of anticipated revenues equals the total of appropriations and the budget is in full compliance with the Local Budget Law, N.J.S. 40A:4-1 et seq.

Certified by me, this 24TH day of MARCH, 2010

Anthony Clenden
Chief Financial Officer

DO NOT USE THESE SPACES

CERTIFICATION OF ADOPTED BUDGET

(Do not advertise this Certification form)
It is hereby certified that the amounts to be raised by taxation for local purposes has been compared with the approved Budget previously certified by me and any changes required as a condition to such approval have been made. The adopted budget is certified with respect to the foregoing only.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services
By: *C.M. Spagnuolo*
Dated: 5/17, 2010

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the Approved Budget made part hereof complies with the requirements of law, and approval is given pursuant to N.J.S. 40A:4-7g.

STATE OF NEW JERSEY
Department of Community Affairs
Director of the Division of Local Government Services
By: _____
Dated: _____, 2010

COMMENTS OR CHANGES REQUIRED AS A CONDITION OF CERTIFICATION OF DIRECTOR OF LOCAL GOVERNMENT SERVICES

The changes or comments which follow must be considered in connection with further action on this budget.

 BOROUGH of GIBBSBORO , County of CAMDEN

Sheet 1a

April 28, 2010

Adoption

Borough of Gibbsboro

MUNICIPAL BUDGET NOTICE

Section 1.

Municipal Budget of the BOROUGH of GIBBSBORO , County of CAMDEN for the Fiscal Year 2010

Be it Resolved, that the following statements of revenues and appropriations shall constitute the Municipal Budget for the year 2010:

Be it Further Resolved, that said Budget be published in the RECORD BREEZE

in the issue of 15TH APRIL , 2010

The Governing Body of the BOROUGH of GIBBSBORO does hereby approve the following as the Budget for the year 2010:

RECORDED VOTE
(insert last name)

Ayes	Nays	Abstained	Absent
MacFERREN			
BROWN			
BONSALL			
SCHIEBER			
MANCINI			
CROGHAN			

Notice is hereby given that the Budget and Tax Resolution was approved by the BOROUGH COUNCIL of the BOROUGH of GIBBSBORO , County of CAMDEN , on MARCH 24TH, 2010, at BOROUGH HALL , on APRIL 28TH, 2010 at 8:00 o'clock (A.M.) (P.M.) at which time and place objections to said Budget and Tax Resolution for the year 2010 may be presented by taxpayers or other interested persons.

EXPLANATORY STATEMENT

SUMMARY OF CURRENT FUND SECTION OF APPROVED BUDGET

			YEAR 2010
General Appropriations For: (Reference to item and sheet number should be omitted in advertised budget)			
1. Appropriations within "CAPS" -			
(a) Municipal Purposes {(Item H-1, Sheet 19)(N.J.S. 40A:4-45.2)}			XXXXXXXXXXXX
(b) Municipal Purposes excluded from "CAPS" -			XXXXXXXXXXXX
(a) Municipal Purposes {(Item H-2, Sheet 28)(N.J.S. 40A:4-53.3 as amended)}			2,000,957.62
(b) Local District School Purposes in Municipal Budget (Item K, Sheet 29)			738,962.74
Total General Appropriations excluded from "CAPS" (Item O, Sheet 29)			-
3. Reserve for Uncollected Taxes (Item M, Sheet 29) Based on Estimate	97.60%	Percent of Tax Collections	185,730.33
		Building Aid Allowance	2010 - \$ _____
		for Schools-State Aid	2009 - \$ _____
4. Total General Appropriations (Item 9, Sheet 29)			2,925,650.68
5. Less: Anticipated Revenues Other Than Current Property Tax (Item 5, Sheet 11) (i.e. Surplus, Miscellaneous Revenues and Receipts from Delinquent Taxes)			1,344,886.99
6. Difference: Amount to be Raised by Taxes for Support of Municipal Budget (as follows)			XXXXXXXXXXXX
(a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes (Item 6(a), Sheet 11)			1,580,763.69
(b) Addition to Local District School Tax (Item 6(b), Sheet 11)			-

EXPLANATORY STATEMENT - (Continued)

SUMMARY OF 2009 APPROPRIATIONS EXPENDED AND CANCELED

	General Budget	Water Utility	Sewer Utility	Utility
Budget Appropriations - Adopted Budget	2,684,735.97		319,310.98	
Budget Appropriations Added by N.J.S. 40A:4-87				
Emergency Appropriations	-		-	
Total Appropriations	2,684,735.97	-	319,310.98	
Expenditures:				
Paid or Charged (Including Reserve for Uncollected Taxes)	2,069,786.60		313,904.09	
Reserved	611,004.28		3,602.72	
Unexpended Balances Canceled	3,945.09		1,804.17	
Total Expenditures and Unexpended Balances Canceled	2,684,735.97	-	319,310.98	
Overexpenditures *	-	-	-	

*See Budget Appropriation Items so marked to the right of column "Expended 2009 Reserved."

Explanations of Appropriations for "Other Expenses"

The amounts appropriated under the title of "Other Expenses are for operating costs other than "Salaries & Wages". Some of the items included in " Other Expenses" are:

Materials, supplies and non-bondable equipment; Repairs and maintenance of buildings, equipment, roads, etc.;

Contractual services for garbage and trash removal, fire hydrant service, aid to volunteer fire companies, etc.;

Printing and advertising, utility services, insurance and many other items essential to the services rendered by municipal government.

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

CAP CALCULATION		CAP CALCULATION	
Total General Appropriations for 2009	2,684,736.00	Allowable Operating Appropriations before	1,983,302.23
Cap Base Adjustment:		Additional Exceptions per (N.J.S.A. 40A:4-45.3)	
Subtotal	2,684,736.00		
Exceptions Less:		Additions:	
Total Other Operations	-	New Construction (Assessor Certification)	1,942.67
Total Uniform Construction Code		2008 Cap Bank	11.01
Total Interlocal Service Agreement		2009 Cap Bank	52,567.50
Total Additional Appropriations	50,000.00		
Total Capital Improvements	396,432.00	Total Additions	54,521.18
Total Debt Service	45,680.00		
Transferred to Board of Education		Maximum Appropriations within "CAPS" Sheet 19 @ 2.5%	2,037,823.40
Type I School Debt			
Total Public & Private Programs	71,238.00	Additional Increase to COLA rate.	3.5%
Judgements		Amount of increase allowable.	1.0%
Total Deferred Charges	3,888.00		19,349.29
Cash Deficit			
Reserve for Uncollected Taxes	182,569.00	Maximum Appropriations within "CAPS" Sheet 19 @ 3.5%	2,057,172.69
Total Exceptions	749,807.00		
Amount on Which CAP is Applied	1,934,929.00		
2.5% CAP	48,373.23		
Allowable Operating Appropriations before			
Additional Exceptions per (N.J.S.A. 40A:4-45.3)	1,983,302.23		

NOTE:

MANDATORY MINIMUM BUDGET MESSAGE MUST INCLUDE A SUMMARY OF:

1. HOW THE "CAP" WAS CALCULATED. (Explain in words what the "CAPS" mean and show the figures.)
2. A SUMMARY BY FUNCTION OF THE APPROPRIATIONS THAT ARE SPREAD AMONG MORE THAN ONE OFFICIAL LINE ITEM (e.g. if Police S & W appears in the regular section and also under "Operation Excluded from "CAPS" section, combine the figures for purposes of citizen understanding.)

Sheet 3b

EXPLANATORY STATEMENT - (Continued)

BUDGET MESSAGE

NEW JERSEY 4% CAP LAW

P.L. 2008, c. 62, effective April 3, 2008, imposes a 4% CAP on the Tax Levy of your Municipality, with certain exception and exclusions. In addition to the all of the exceptions and exclusions the Local Finance Board may approve waivers for certain extraordinary costs identified by the Statute. The voters may also approve increases above the 4% CAP with a vote of at least 60%.

LEVY CAP CALCULATION

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation	1,400,109.12
Less: One Year Waivers	-
Less: Prior Year Capital Improvement Fund and Down Payments	(50,000.00)
Less: Prior Year Deferred Charges to Future Taxation Unfunded	-
Changes in Service Provider (+/-)	-
Net Prior Year Tax Levy for Local Purpose Tax for CAP Calculation	<u>1,350,109.12</u>
Plus 4% CAP Increase	54,004.36
Plus: Prior Year Extraordinary Aid Award	-
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u><u>1,404,113.48</u></u>

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

1,404,113.48

Exclusions:		
Change in Debt Service and existing Leases	109,975.71	
Offsets to State formula aid loss	-	
Allowable Pension Increases	1,610.84	
Allowable Increase in Reserve for Uncoil Taxes	-	
Allowable increase in Health Care costs	-	
Recycling Tax appropriation	-	
Capital Improvement Fund and/or Down Payment on Improvements	-	
Deferred Charge to Future Taxation Unfunded	63,249.11	
Add Total Exclusions	<u>174,835.66</u>	
Less Cancelled or Unexpended Waivers	-	
Less Cancelled or Unexpended Exclusions	0.01	
Less Prior Year Extraordinary Aid Award (after EA is awarded)	-	
ADJUSTED TAX LEVY	<u><u>1,578,949.13</u></u>	
Additions:		
New Ratables - Increase for new construction	249,700	
Prior Year's Local Purpose Tax Rate(per\$100)	0.778	
New Ratable Adjustment to Levy	<u>1,942.67</u>	
LFB Approved Statewide Blanket Waiver	-	
Amounts approved by Referendum	-	
Waivers application amount	-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u><u>1,580,891.80</u></u>	
AMOUNT TO BE RAISED BY TAXATION - BUDGET SHEET 11	<u><u>1,580,763.69</u></u>	
OVER OR (UNDER) 4% LEVY CAP	<u><u>(128.11)</u></u>	
(must be equal or under for Introduction)		

CURRENT FUND - ANTICIPATED REVENUES

	FCOA	Anticipated		Realized in
		2010	2009	Cash in 2009
GENERAL REVENUES				
1. Surplus Anticipated	08-101	811,000.00	735,000.00	735,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services	08-102			
Total Surplus Anticipated	08-100	811,000.00	735,000.00	735,000.00
3. Miscellaneous Revenues - Section A: Local Revenues	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Licenses:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Alcoholic Beverages	08-103	5,000.00	5,000.00	5,376.00
Other	08-104			
Fees and Permits	08-105	2,000.00	2,500.00	2,007.00
Fines and Costs:	XXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Municipal Court	08-110	74,000.00	93,000.00	74,045.71
Other	08-109			
Interest and Costs on Taxes	08-112	23,000.00	15,000.00	24,788.06
Interest and Costs on Assessments	08-115			
Parking Meters	08-111			
Interest on Investments and Deposits	08-113			
Anticipated Utility Operating Surplus	08-114			

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
GENERAL REVENUES				
3. Miscellaneous Revenues - Section F: Special Items of General Revenue Anticipated				
With Prior Written Consent of Director of Local Government Services - Public and				
Private Revenues Offset with Appropriations:				
Public Health Priority Funding - 1987	XXXXXXX 10-785	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
N.J. Transportation Trust Fund Authority Act	10-865			
Recycling Tonnage Grant	10-701	2,792.14	2,352.05	2,352.05
Drunk Driving Enforcement Fund	10-745			-
Clean Communities Program	10-770	4,000.00	4,000.00	4,000.00
Alcohol Education and Rehabilitation Fund	10-702	742.55	696.06	696.06
Municipal Alliance on Alcoholism and Drug Abuse	10-703			
Safe and Secure Communities Program - P.L. 1994, Chapter 220	10-704	30,000.00	25,823.00	25,823.00
Neighborhood Preservation - Balanced Housing	10-705			
Handicapped Recreation Opportunities Grant	10-706			
Small Cities Grant	10-707			
Body Armor Grant	10-708		789.74	789.74
Thomas Edison College - Graphic Novel Grant	10-738	3,000.00		

CURRENT FUND - ANTICIPATED REVENUES - (Continued)

	FCOA	Anticipated		Realized in
		2010	2009	Cash in 2009
GENERAL REVENUES				
Summary of Revenues				
1. Surplus Anticipated (Sheet 4, #1)	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	08-101	811,000.00	735,000.00	735,000.00
2. Surplus Anticipated with Prior Written Consent of Director of Local Government Services (Sheet 4, #2)	08-102	-	-	-
3. Miscellaneous Revenues:	XXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Total Section A: Local Revenues	08-001	104,000.00	115,500.00	106,216.77
Total Section B: State Aid Without Offsetting Appropriations	09-001	282,773.00	355,466.00	355,466.00
Total Section C: Dedicated Uniform Construction Code Fees Offset with Appropriations	08-002	30,000.00	30,000.00	34,647.50
Total Section D: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Interlocal Municipal Service Agreements	11-001	-	-	-
Total Section E: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Additional Revenues	08-003	-	-	-
Total Section F: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Public and Private Revenues	10-001	40,534.69	33,660.85	33,660.85
Total Section G: Special Items of General Revenue Anticipated with Prior Written Consent of Director of Local Government Services - Other Special Items	08-004	69,579.30	15,000.00	15,000.00
Total Miscellaneous Revenues	13-099	526,886.99	549,626.85	544,991.12
4. Receipts from Delinquent Taxes	15-499	7,000.00	-	12,118.18
5. Subtotal General Revenues (Items 1, 2, 3 and 4)	13-199	1,344,886.99	1,284,626.85	1,292,109.30
6. Amount to be Raised by Taxes for Support of Municipal Budget:	XXXXX			
a) Local Tax for Municipal Purposes Including Reserve for Uncollected Taxes	07-190	1,580,763.69	1,400,109.12	XXXXXXXXXXXX
b) Addition to Local District School Tax	07-191	-	-	XXXXXXXXXXXX
Total Amount to be Raised by Taxes for Support of Municipal Budget	07-199	1,580,763.69	1,400,109.12	1,510,334.58
7. Total General Revenues	13-299	2,925,650.68	2,684,735.97	2,802,443.88

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT:							
Mayor and Council	20-110						
Salaries and Wages	20-110-1	23,000.00	23,000.00		23,000.00	22,928.00	72.00
Other Expenses	20-110-2	1,000.00	1,000.00		1,000.00	100.00	900.00
Municipal Clerk	20-120						
Salaries and Wages	20-120-1	68,000.00	68,000.00		68,000.00	51,467.38	16,532.62
Other Expenses	20-120-2	55,000.00	45,000.00		45,000.00	26,135.27	18,864.73
Financial Administration	20-130						
Salaries and Wages	20-130-1	8,000.00	8,000.00		8,000.00	6,798.04	1,201.96
Other Expenses	20-130-3	14,500.00	14,500.00		14,500.00	8,596.37	5,903.63
Audit Services	20-135						
Other Expenses	20-135-2	28,500.00	27,000.00		27,000.00	27,000.00	-

CURRENT FUND - APPROPRIATIONS

8: GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
GENERAL GOVERNMENT: (continued)							
Historic Preservation Commission	20-175						
Salaries and Wages	20-175-1	850.00	850.00		850.00	798.96	51.04
Other Expenses	20-175-2	4,000.00	3,500.00		3,500.00	-	3,500.00
LAND USE ADMINISTRATION							
Planning Board	21-180						
Salaries and Wages	21-180-1	2,100.00	2,100.00		2,100.00	1,977.12	122.88
Other Expenses	21-180-2	7,000.00	6,000.00		6,000.00	940.16	5,059.84
Preparation of a Master Plan	21-180-2	43,000.00	45,000.00		45,000.00	4,642.22	40,357.78
Zoning Board of Adjustment	21-185						
Salaries and Wages	21-185-1	5,500.00	5,500.00		5,500.00	4,313.17	1,186.83
Other Expenses	21-185-2	5,000.00	4,500.00		4,500.00	1,507.40	2,992.60

CURRENT FUND - APPROPRIATIONS

8: GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Municipal Court	43-490						
Salaries and Wages	43-490-1	41,000.00	41,000.00		41,000.00	39,984.00	1,016.00
Other Expenses	43-490-2	6,000.00	6,000.00		6,000.00	2,808.74	3,191.26
Public Defender (P. L. 1997, C. 256)	43-495						
Salaries and Wages	43-495	2,700.00	2,700.00		2,700.00	2,531.00	169.00
PUBLIC SAFETY:							
Fire	25-265						
Other Expenses:	25-265-2						
Fire Hydrant Service	25-265-2	37,000.00	37,260.00		37,260.00	33,360.80	3,899.20
Aid to First Aid Organization	25-260-2		-		-		-
Aid to Volunteer Fire Company	25-255-2	48,163.73	46,989.00		46,989.00	46,989.00	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC SAFETY: (continued)							
Police Department	25-240						
Salaries and Wages	25-240-1	310,000.00	302,000.00		302,000.00	207,376.91	94,623.09
Other Expenses	25-240-2	120,000.00	100,000.00		91,250.00	41,085.88	50,164.12
Office of Emergency Management	25-252						
Salaries and Wages	25-252-1	1,850.00	1,800.00		1,800.00	1,768.00	32.00
Other Expenses	25-252-2	500.00	500.00		500.00	125.00	375.00
Municipal Prosecutor	25-275						
Salaries and Wages	25-275-1	4,305.00	4,200.00		4,200.00	4,200.00	-
PUBLIC WORKS:							
Public Works	26-300						
Salaries and Wages	26-300-1	65,000.00	62,000.00		62,000.00	41,581.86	20,418.14
Other Expenses	26-300-2	110,000.00	86,000.00		86,000.00	25,057.74	60,942.26

Sheet 15a

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS (A) Operations - within "CAPS" - (continued)	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
PUBLIC WORKS: (continued)							
Public Buildings and Grounds	26-310						
Other Expenses	26-310-2	130,000.00	117,000.00		117,000.00	54,696.20	62,303.80
Recycling Program	26-305						
Contractual	26-305-2	90,000.00	102,000.00		102,000.00	63,280.84	38,719.16
Garbage and Trash Removal	26-305						
Contractual	26-305-2	160,000.00	180,000.00		180,000.00	120,940.32	59,059.68
HEALTH AND HUMAN SERVICES:							
Dog Regulation	27-340						
Salaries and Wages	27-340-1		-		-		-
Other Expenses	27-340-2	10,000.00	10,000.00		10,000.00	8,557.05	1,442.95
Administration of Public Assistance	27-345						
Salaries and Wages	27-345-1	3,500.00	3,500.00		3,500.00	3,331.00	169.00
Other Expenses	27-345-2	500.00	500.00		500.00	100.00	400.00

Sheet 15b

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - within "CAPS" - (continued)							
HEALTH AND HUMAN SERVICES: (continued)							
Environmental Commission	27-335						
Other Expenses	27-335-2	3,000.00	3,000.00		3,000.00	575.00	2,425.00
PARKS AND RECREATION:							
Recreation	28-370						
Other Expenses	28-370-2	2,500.00	2,500.00		2,500.00	-	2,500.00
Library	29-390						
Salaries and Wages	29-390-1	10,500.00	10,500.00		10,500.00	9,572.56	927.44
Other Expenses	29-390-2	2,500.00	2,500.00		2,500.00	1,493.11	1,006.89
Senior Citizen's Program	28-370						
Other Expenses	28-370-2	5,000.00	3,000.00		3,000.00	493.75	2,506.25

Sheet 15c

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges and Statutory Expenditures - Municipal within "CAPS" - (continued)	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
(2) STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution to:							
Public Employees' Retirement System	36-471	17,107.52	16,529.00		16,529.00	16,529.00	-
Social Security System (O.A.S.I.)	36-472	47,736.10	50,917.87		50,917.87	41,289.70	9,628.17
Consolidated Police & Fireman's Pension Fund	36-474						
Police and Firemen's Retirement System of NJ	36-475	42,006.00	42,371.00		42,371.00	42,371.00	-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	23-225	2,731.68	2,639.31		2,639.31	-	2,639.31
Total Deferred Charges and Statutory Expenditures - Municipal within "CAPS"	34-209	109,581.30	112,562.18	-	112,562.18	100,294.70	12,267.48
(G) Cash Deficit of Preceding Year	46-855						
(H-1) Total General Appropriations for Municipal Purposes within "CAPS"	34-299	2,000,957.62	1,934,928.60	-	1,926,178.60	1,315,174.32	611,004.28

Sheet 19

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(A) Operations - Excluded from "CAPS"							
Public and Private Programs Offset by Revenues							
Clean Communities Program	41-770	4,000.00	4,000.00		4,000.00	4,000.00	-
Alcohol Education and Rehabilitation Fund	41-702	742.55	696.06		696.06	696.06	-
Safe and Secure Communities Program- P.L. 1994,							
Chapter 220							
Police							
Salaries and Wages	41-704	63,400.00	63,400.00		63,400.00	63,400.00	-
Body Armor Grant	41-708		789.74		789.74	789.74	-
Drunk Driving Enforcement Fund	41-745						
Thomas Edison College - Graphic Novel Grant	41-738	3,000.00					
Recycling Tonnage Grant	41-701	2,792.14	2,352.05		2,352.05	2,352.05	-

Sheet 24

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
(E) Deferred Charges - Municipal - Excluded from "CAPS"							
(1) DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	46-870			XXXXXXXXXX	-		XXXXXXXXXX
Special Emergency Authorization - 5 Years (N.J.S. 40A:4-55)	46-875		3,888.00	XXXXXXXXXX	3,888.00	3,888.00	XXXXXXXXXX
Special Emergency Authorization - 3 Years (N.J.S. 40A:4-55.1 & 40A:4-55.13)	46-871			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Deferred Charges to Future Taxation:				XXXXXXXXXX			XXXXXXXXXX
Ord#: 93-7,95-5,96-6,99-16;00-03;01-04;				XXXXXXXXXX			XXXXXXXXXX
03-03;06-16;06-17 & 08-02	46-877	63,249.11		XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
Total Deferred Charges - Municipal - Excluded from "CAPS"	46-999	63,249.11	3,888.00	XXXXXXXXXX	3,888.00	3,888.00	XXXXXXXXXX
(F) Judgements (N.J.S.A. 40A:4-45.3ec)	37-480						
Transferred to Board of Education for Use of Local Schools (N.J.S.A. 40:48-17.1 & 17.3)	29-405	30,348.17	45,680.00	XXXXXXXXXX	45,680.00	41,734.92	XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(G) With Prior Consent of Local Finance Board: Cash Deficit of Preceding Year	46-885			XXXXXXXXXX			XXXXXXXXXX
				XXXXXXXXXX			XXXXXXXXXX
(H-2) Total General Appropriations for Municipal Purposes Excluded from "CAPS"	34-309	738,962.74	567,238.13	-	575,988.13	572,043.04	-

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
For Local District School Purposes - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(I) Type 1 District School Debt Service	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment of Bond Principal	48-920						XXXXXXXXXX
Payment of Bond Anticipation Notes	48-925						XXXXXXXXXX
Interest on Bonds	48-930						XXXXXXXXXX
Interest on Notes	48-935						XXXXXXXXXX
							XXXXXXXXXX
							XXXXXXXXXX
Total of Type 1 District School Debt Service - Excluded from "CAPS"	48-999	-	-	-	-	-	XXXXXXXXXX
Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations - Schools	29-406						XXXXXXXXXX
Capital Project for Land, Building or Equipment N.J.S. 18A:22-20	29-407						XXXXXXXXXX
Total Deferred Charges and Statutory Expenditures - Local School - Excluded from "CAPS"	29-409	-	-	-	-	-	XXXXXXXXXX
Total Municipal Appropriations for Local District School Purposes (Items (I) and (J) - Excluded from "CAPS"	29-410	-	-	-	-	-	XXXXXXXXXX
(O) Total General Appropriations - Excluded from "CAPS"	34-399	738,962.74	567,238.13	-	575,988.13	572,043.04	-
(L) Subtotal General Appropriations (Items (H-1) and (O))	34-400	2,739,920.35	2,502,166.73	-	2,502,166.73	1,887,217.36	611,004.28
(M) Reserve for Uncollected Taxes	50-899	185,730.33	182,569.24	XXXXXXXXXX	182,569.24	182,569.24	XXXXXXXXXX
9. Total General Appropriations	34-499	2,925,650.68	2,684,735.97	-	2,684,735.97	2,069,786.60	611,004.28

Sheet 29

CURRENT FUND - APPROPRIATIONS

8. GENERAL APPROPRIATIONS	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Summary of Appropriations							
(A) Operations: (a & b) Within "CAPS" - Including Contingent	34-299 XXXXXX	2,000,957.62	1,934,928.60	-	1,926,178.60	1,315,174.32	611,004.28
(a) Operations - Excluded from "CAPS"	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Operations	34-300	1,693.49	-	-	-	-	-
Uniform Construction Code	22-999	-	-	-	-	-	-
Interlocal Municipal Service Agreements	42-999	-	-	-	-	-	-
Additional Appropriations Offset by Revenues	34-303	-	-	-	-	-	-
Public & Private Programs Offset by Revenues	40-999	73,934.69	71,237.85	-	71,237.85	71,237.85	-
Total Operations Excluded from "CAPS"	34-305	75,628.18	71,237.85	-	71,237.85	71,237.85	-
(C) Capital Improvements	44-999	-	50,000.00	-	50,000.00	50,000.00	-
(D) Municipal Debt Service	45-999	569,737.28	396,432.28	-	405,182.28	405,182.27	XXXXXXXXXX
(E) Deferred Charges - Excluded from "CAPS"	46-999	63,249.11	3,888.00	XXXXXXXXXX	3,888.00	3,888.00	XXXXXXXXXX
(F) Judgments	37-480	-	-	-	-	-	-
(G) Cash Deficit - With Prior Consent of LFB	46-885	-	-	XXXXXXXXXX	-	-	XXXXXXXXXX
(K) Local District School Purposes	29-410	-	-	-	-	-	XXXXXXXXXX
(N) Transferred to Board of Education	29-405	30,348.17	45,680.00	XXXXXXXXXX	45,680.00	41,734.92	XXXXXXXXXX
(M) Reserve for Uncollected Taxes	50-899	185,730.33	182,569.24	XXXXXXXXXX	182,569.24	182,569.24	XXXXXXXXXX
Total General Appropriations	34-499	2,925,650.68	2,684,735.97	-	2,684,735.97	2,069,786.60	611,004.28

Sheet 30

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 32 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501						
Other Expenses	55-502						
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520						XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522						XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
							XXXXXXXXXX

DEDICATED WATER UTILITY BUDGET - (continued)

* Note: Use sheet 33 for Water Utility only.

11. APPROPRIATIONS FOR WATER UTILITY	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXXXX			
				XXXXXXXXXXXX			
				XXXXXXXXXXXX			
				XXXXXXXXXXXX			
				XXXXXXXXXXXX			
				XXXXXXXXXXXX			
				XXXXXXXXXXXX			
				XXXXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Contribution To:							
Public Employee's Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541						
Unemployment Compensation Insurance	55-542						
43:21-3 et. Seq.)							
Judgements	55-531						
Deficit in Operations in Prior Years	55-532			XXXXXXXXXXXX			XXXXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXXXX			XXXXXXXXXXXX
TOTAL WATER UTILITY APPROPRIATIONS	55-599	-	-	-	-	-	-

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Operating:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Salaries & Wages	55-501	7,000.00	6,805.13		6,805.13	6,320.02	485.11
Other Expenses	55-502	65,000.00	63,993.02		63,993.02	60,875.41	3,117.61
Capital Improvements:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Down Payments on Improvements	55-510						
Capital Improvement Fund	55-511			XXXXXXXXXX			
Capital Outlay	55-512						
Debt Service:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Payment on Bond Principal	55-520	76,000.00	74,000.00		74,000.00	74,000.00	XXXXXXXXXX
Payment on Bond Anticipation Notes & Capital Notes	55-521						XXXXXXXXXX
Interest on Bonds	55-522	86,300.00	89,606.00		89,606.00	87,801.83	XXXXXXXXXX
Interest on Notes	55-523						XXXXXXXXXX
NJEIT Bonds & Loans	55-254	75,000.00	68,081.43		68,081.43	68,081.43	XXXXXXXXXX
							XXXXXXXXXX

DEDICATED SEWER UTILITY BUDGET - (continued)

11. APPROPRIATIONS FOR SEWER UTILITY	FCOA	Appropriated				Expended 2009	
		for 2010	for 2009	for 2009 By Emergency Appropriation	Total for 2009 As Modified By All Transfers	Paid or Charged	Reserved
Deferred Charges and Statutory Expenditures:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DEFERRED CHARGES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Emergency Authorizations	55-530			XXXXXXXXXX	-		-
Overexpenditure of Appropriation Reserves	55-531		640.26	XXXXXXXXXX	640.26	640.26	-
				XXXXXXXXXX			
				XXXXXXXXXX			
				XXXXXXXXXX			
STATUTORY EXPENDITURES:	XXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Contribution To:							
Public Employees' Retirement System	55-540						
Social Security System (O.A.S.I.)	55-541				-		-
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et Seq.)	55-542				-		-
Judgements	55-531						
Deficits in Operations in Prior Years	55-532		16,185.14	XXXXXXXXXX	16,185.14	16,185.14	XXXXXXXXXX
Surplus (General Budget)	55-545			XXXXXXXXXX			XXXXXXXXXX
TOTAL SEWER UTILITY APPROPRIATIONS	55-599	309,300.00	319,310.98	-	319,310.98	313,904.09	3,602.72

Sheet 36

DEDICATED ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
14. DEDICATED REVENUES FROM				
Assessment Cash	51-101			
Deficit (General Budget)	51-885			
Total Assessment Revenues	51-899			
		Appropriated		
15. APPROPRIATIONS FOR ASSESSMENT DEBT		2010	2009	Expended 2009 Paid or Charged
Payment of Bond Principal	51-920			
Payment of Bond Anticipation Notes	51-925			
Total Assessment Appropriations	51-999			

DEDICATED WATER UTILITY ASSESSMENT BUDGET

	FCOA	Anticipated		Realized in Cash in 2009
		2010	2009	
14. DEDICATED REVENUES FROM				
Assessment Cash	52-101			
Deficit (Water Utility Budget)	52-885			
Total Water Utility Assessment Revenues	52-899			
		Appropriated		
15. APPROPRIATIONS FOR ASSESSMENT DEBT		2010	2009	Expended 2009 Paid or Charged
Payment of Bond Principal	52-920			
Payment of Bond Anticipation Notes	52-925			
Total Water Utility Assessment Appropriations	52-999			

Sheet 37

DEDICATED ASSESSMENT BUDGET _____ UTILITY

	FCOA	Anticipated		Realized in
		2010	2009	Cash in 2009
14. DEDICATED REVENUES FROM				
Assessment Cash	53-101			
Deficit ()				
Utility Budget)	53-885			
Utility Assessment Revenues	53-899			
Total				
15. APPROPRIATIONS FOR ASSESSMENT DEBT		Appropriated		
Payment of Bond Principal	53-920	2010	2009	Expended 2009
Payment of Bond Anticipation Notes	53-925			Paid or Charged
Total	53-999			

Dedication by Rider - (N.J.S. 40A: 4-39) "The dedicated revenues anticipated during the year 2010 from Animal Control, State or Federal Aid for Maintenance of Libraries, Bequest, Escheat; Construction Code Fees Due Hackensak Meadowlands Development Commission; Outside Employment of Off-Duty Municipal Police Officers; Unemployment Compensation Insurance; Reimbursement of Sale of Gasoline to State Automobiles; State Training Fees - Uniform Construction Code Act; Older Americans Act - Program Contributions; Municipal Alliance on Alcoholism and Drug Abuse - Program Income: _____ Disposal of Forfeited Property (PL 1985, C. 135)

Recreation Commission; Developers Escrow Fund; Recycling; Donation for Recreation Activities; Open Space Trust Fund

are hereby anticipated as revenue and are hereby appropriated for the purpose to which said revenue is dedicated by statute or other legal requirement."

[Insert additional, appropriate titles in space above when applicable, if resolution for rider has been approved by the Director]

APPENDIX TO BUDGET STATEMENT

CURRENT FUND BALANCE SHEET - DECEMBER 31, 2009

ASSETS	
Cash and Investments	2,147,874.11
Due from State of N.J. (c. 20, P.L. 1961)	197,829.57
Federal and State Grants Receivable	11,355.06
Receivables with Offsetting Reserves:	111,433.20
Taxes Receivable	111,030.00
Tax Title Lien Receivable	111,040.00
Property Acquired by Tax Title Lien Liquidation	185,306.00
Other Receivables	179,060.46
Deferred Charges Required to be in 2010 Budget	11,107.00
Deferred Charges Required to be in Budgets Subsequent to 2010	11,080.00
Total Assets	2,832,858.40

LIABILITIES, RESERVES AND SURPLUS

*Cash Liabilities	1,382,278.24
Reserves for Receivables	487,154.72
Surplus	963,425.44
Total Liabilities, Reserves and Surplus	2,832,858.40

School Tax Levy Unpaid	2220100	734,800.82
Less: School Tax Deferred	2220200	362,000.00
*Balance Included in Above "Cash Liabilities"	2220300	372,800.82

(Important: This appendix must be included in advertisement of Budget.)

COMPARATIVE STATEMENT OF CURRENT FUND OPERATIONS AND CHANGE IN CURRENT SURPLUS

	YEAR 2009	YEAR 2008
Surplus Balance, January 1st	1,076,333.65	975,559.59
CURRENT REVENUE ON A CASH BASIS:		
Current Taxes: *(Percentage Collected 2009 99%, 2008 99%)	7,213,008.98	7,414,887.74
Delinquent Taxes	12,118.18	55.16
Other Revenues and Additions to Income	1,102,744.21	1,317,183.84
Total Funds	9,404,205.02	9,707,686.33
EXPENDITURES AND TAX REQUIREMENTS:		
Municipal Appropriations	2,498,221.64	2,594,578.62
School Taxes (Including Local and Regional)	4,093,031.65	4,128,980.23
County Taxes (Including Added Tax Amounts)	1,735,269.39	1,850,669.58
Special District Taxes	56,942.60	57,124.25
Other Expenditures and Deductions from Income	57,314.30	-
Total Expenditures and Tax Requirements	8,440,779.58	8,631,352.68
Less: Expenditures to be Raised by Future Taxes	231,120.00	-
Total Adjusted Expenditures and Tax Requirements	8,440,779.58	8,631,352.68
Surplus Balance - December 31st	963,425.44	1,076,333.65

*Nearest even percentage may be used

Proposed Use of Current Fund Surplus in 2010 Budget

Surplus Balance December 31, 2009	2311500	963,425.44
Current Surplus Anticipated in 2010 Budget	2311600	811,000.00
Surplus Balance Remaining	2311700	152,425.44

2010
CAPITAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

This section is included with the Annual Budget pursuant to N.J.A.C. 5:30-4. It does not in itself confer any authorization to raise or expend funds. Rather it is a document used as part of the local unit's planning and management program. Specific authorization to expend funds for purposes described in this section must be granted elsewhere, by a separate bond ordinance, by inclusion of a line item in the Capital Improvement Section of this budget, by an ordinance taking the money from the Capital Improvement Fund, or other lawful means.

CAPITAL BUDGET

- A plan for all capital expenditures for the current fiscal year.
If no Capital Budget is included, check the reason why:
 Total capital expenditures this year do not exceed \$25,000, including appropriations for Capital Improvement Fund, Capital Line Items and Down Payments on Improvements.
- No bond ordinances are planned this year.

CAPITAL IMPROVEMENT PROGRAM

- A multi-year list of planned capital projects, including the current year.
Check appropriate box for number of years covered, including current year:
 3 years. (Population under 10,000)
 6 years. (Over 10,000 and all county governments)
 _____ years. (Exceeding minimum time period)
- Check if municipality is under 10,000, has not expended more than \$25,000 annually for capital purposes in immediately previous three years, and is not adopting CIP.

NARRATIVE FOR CAPITAL IMPROVEMENT PROGRAM

--

Sheet 40a

C - 2

April 28, 2010

Adoption

Borough of Gibbsboro

SECTION 2 - UPON ADOPTION FOR YEAR 2010
 (Only to be Included in the Budget as Finally Adopted)
RESOLUTION

Be it Resolved by the GIBBSBORO BOROUGH COUNCIL of the CAMDEN BOROUGH
 of CAMDEN County of CAMDEN that the budget hereinbefore set forth is hereby
 adopted and shall constitute an appropriation for the purposes stated of the sums therein set forth as appropriations, and authorization of the amount of:

- (a) \$ 1,580,763.69 (Item 2 below) for municipal purposes, and
- (b) \$ - (Item 3 below) for school purposes in Type I School Districts only (N.J.S. 18A:9-2) to be raised by taxation and,
- (c) \$ - (Item 4 below) to be added to the certificate of amount to be raised by taxation for local school purposes in Type II School Districts only (N.J.S. 18A:9-3) and certification to the County Board of Taxation of the following summary of general revenues and appropriations:
- (d) \$ 56,942.60 (Sheet 43) Open Space, Recreation, Farmland and Historic Preservation Trust Fund Levy

RECORDED VOTE
 (insert last name)

<p>Ayes</p> <p>MacFERREN BROWN SCHIEBER MANCINI CROGHAN</p>	<p>Nays</p>	<p>Abstained</p>
--	--------------------	-------------------------

Absent **BONSALL**

SUMMARY OF REVENUES

1. General Revenues			
Surplus Anticipated		08-100	\$ 811,000.00
Miscellaneous Revenues Anticipated		13-099	\$ 526,886.99
Receipts from Delinquent Taxes		15-499	\$ 7,000.00
2. AMOUNT TO BE RAISED BY TAXATION FOR MUNICIPAL PURPOSES (Item 6(a), Sheet 11)		07-190	\$ 1,580,763.69
3. AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY:			
Item 6, Sheet 42		07-195	\$ -
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	\$ -
TOTAL AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE I SCHOOL DISTRICTS ONLY			
4. To Be Added to THE CERTIFICATE FOR THE AMOUNT TO BE RAISED BY TAXATION FOR SCHOOLS IN TYPE II SCHOOL DISTRICTS ONLY:			
Item 6(b), Sheet 11 (N.J.S. 40A:4-14)		07-191	\$ -
Total Revenues		13-299	\$ 2,925,650.68

Sheet 41

SUMMARY OF APPROPRIATIONS

5. GENERAL APPROPRIATIONS:			
<u>Within "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXX
(a & b) Operations Including Contingent		XXXXXX	XXXXXXXXXXXXXX
(e) Deferred Charges and Statutory Expenditures - Municipal		34-201	\$ 2,000,957.62
(g) Cash Deficit		34-209	-
(g) Cash Deficit		46-885	-
<u>Excluded from "CAPS"</u>		XXXXXX	XXXXXXXXXXXXXX
(a) Operations - Total Operations Excluded from "CAPS"		34-305	\$ 75,628.18
(c) Capital Improvements		44-999	-
(d) Municipal Debt Service		45-999	\$ 569,737.28
(e) Deferred Charges - Municipal		46-999	\$ 63,249.11
(f) Judgments		37-480	-
(n) Transferred to Board of Education for Use of Local Schools (N.J.S. 40:48-17.1 & 17.3)		29-405	\$ 30,348.17
(g) Cash Deficit		46-885	-
(k) For Local District School Purposes		29-410	-
(m) Reserve for Uncollected Taxes		50-899	\$ 185,730.33
(m) Reserve for Uncollected Taxes		07-195	-
6. SCHOOL APPROPRIATIONS - TYPE I SCHOOL DISTRICT ONLY (N.J.S. 40A:4-13)		34-499	\$ 2,925,650.68
Total Appropriations			

It is hereby certified that the within budget is a true copy of the budget finally adopted by resolution of the Governing Body on the 28th day of APRIL, 2010. It is further certified that each item of revenue and appropriation is set forth in the same amount and by the same title as appeared in the 2010 approved budget and all amendments thereto, if any, which have been previously approved by the Director of Local Government Services.

Certified by me this 28th day of APRIL, 2010, *Gene D. Long*, Clerk

MUNICIPALITY BOROUGH OF GIBBSBORO OPEN SPACE, RECREATION, FARMLAND AND HISTORIC PRESERVATION TRUST FUND

DEDICATED REVENUES FROM TRUST FUND	FCOA	Anticipated		Realized in Cash in 2009	APPROPRIATIONS	FCOA	Appropriated		Expended 2009	
		2010	2009				for 2010	for 2009	Paid or Charged	Reserved
Amount to be Raised By Taxation	54-190	56,942.60	57,124.25	57,124.25	Development of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-385-1				
					Other Expenses	54-385-2				
Interest Income	54-113				Maintenance of Lands for Recreation and Conservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-375-1				
					Other Expenses	54-372-2				
Reserve Funds:					Historic Preservation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
					Salaries & Wages	54-176-1				
					Other Expenses	54-176-2				
					Acquisition of Lands for Recreation and Conservation	54-915-2				
					Acquisition of Farmland	54-916-2				
Total Trust Fund Revenues:	54-299	56,942.60	57,124.25	57,124.25	Down Payments on Improvements	54-902-2				
Summary of Program										
Year Referendum Passed/Implemented:			2001		Debt Service:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Rate Assessed: (equalized valuation)			(Date)		Payment of Bond Principal	54-920-2				xxxxxxxxxx
Total Tax Collected to date:		\$	0.02		Payment of Bond Anticipation Notes and Capital Notes	54-925-2				xxxxxxxxxx
Total Expended to date:		\$			Interest on Bonds	54-930-2				xxxxxxxxxx
Total Acreage Preserved to date:		\$			Interest on Notes	54-935-2				xxxxxxxxxx
Recreation land preserved in 2009:			(Acres)		Reserve for Future Use	54-950-2		56,942.60	57,124.25	57,124.25
Farmland preserved in 2009:			NONE		Total Trust Fund Appropriations:	54-499	56,942.60	57,124.25		57,124.25
			(Acres)							

Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11

Contracting Unit: BOROUGH OF GIBBSBORO

Year Ending: December 31, 2009

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

- 1.
- 2.
- 3.
- 4.

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)
If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

Date _____

Clerk of the Governing Body

Sheet 44

April 28, 2010

Adoption

Borough of Gibbsboro