



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 413_fba_2016.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
Edward	G	Campbell	12/31/2019	mayor@gibbsborotownhall.com

Chief Administrative Officer

<input type="text"/>				
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Chief Financial Officer

Deborah	<input type="text"/>	Jackson	<input type="text"/>	cfo@gibbsborotownhall.com
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Municipal Clerk

Anne	D.	Levy	<input type="text"/>	clerk@gibbsborotownhall.com
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Registered Municipal Accountant

Leon	<input type="text"/>	Costello	<input type="text"/>	lcostello@ford-scott.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael	<input type="text"/>	MacFerren	12/31/2018	<input type="text"/>
Mitchell	<input type="text"/>	Brown	12/31/2016	<input type="text"/>
Gerald	<input type="text"/>	Bonsall	12/31/2016	<input type="text"/>
Fred	<input type="text"/>	Deterding	12/31/2017	<input type="text"/>
John	<input type="text"/>	Flynn	12/31/2017	<input type="text"/>
John	<input type="text"/>	Croghan	12/31/2018	<input type="text"/>
<input type="text"/>				
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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	SEWER Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	5.76%	\$49,500.00	\$858,800.00	\$908,300.00	\$880,000.00		\$28,300.00					
08	Local Revenue	-9.93%	(\$44,633.95)	\$449,433.95	\$404,800.00	\$75,800.00		\$329,000.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$282,773.00	\$282,773.00	\$282,773.00							
08	Uniform Construction Code Fees	-23.63%	(\$7,735.84)	\$32,735.84	\$25,000.00	\$25,000.00							
	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	-21.30%	(\$13,981.81)	\$65,628.02	\$51,646.21	\$51,646.21							
08	Other Special Items	#DIV/0!	\$50,000.00		\$50,000.00	\$50,000.00							
15	Receipts from Delinquent Taxes	-100.00%	(\$2,703.97)	\$2,703.97	\$0.00								
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	-6.91%	(\$141,881.23)	\$2,054,331.77	\$1,912,450.54	\$1,912,450.54							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-3.66%	(\$1,694.34)	\$46,309.74	\$44,615.40		\$44,615.40						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-2.98%	(\$113,131.14)	\$3,792,716.29	\$3,679,585.15	\$3,277,669.75	\$44,615.40	\$357,300.00	\$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	SEWER	Utility	Utility	Utility	Utility	Utility
	Full-Time	Part-Time								Utility	Utility	Utility	Utility	Utility	
20	General Government		7.97%	\$33,321.46	\$417,868.00	\$451,189.46	\$407,389.46			\$43,800.00					
21	Land-Use Administration		-3.23%	(\$2,000.00)	\$62,000.00	\$60,000.00	\$60,000.00								
22	Uniform Construction Code		7.38%	\$5,773.00	\$78,172.00	\$83,945.00	\$83,945.00								
23	Insurance		2.29%	\$6,451.84	\$282,150.64	\$288,602.48	\$288,602.48								
25	Public Safety		-0.65%	(\$4,754.93)	\$732,948.02	\$728,193.09	\$606,546.88	\$121,646.21							
26	Public Works		0.27%	\$1,300.00	\$481,700.00	\$483,000.00	\$483,000.00								
27	Health and Human Services		-12.50%	(\$1,000.00)	\$8,000.00	\$7,000.00	\$7,000.00								
28	Parks and Recreation		-57.14%	(\$4,000.00)	\$7,000.00	\$3,000.00	\$3,000.00								
29	Education (including Library)		0.98%	\$424.03	\$43,079.49	\$43,503.52	\$43,503.52								
30	Unclassified		-25.00%	(\$10,000.00)	\$40,000.00	\$30,000.00	\$30,000.00								
31	Utilities and Bulk Purchases		-18.18%	(\$10,000.00)	\$55,000.00	\$45,000.00	\$45,000.00								
32	Landfill / Solid Waste Disposal		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
35	Contingency		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures		-13.93%	(\$21,665.12)	\$155,501.12	\$133,836.00	\$133,836.00								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender		3.93%	\$2,440.00	\$62,060.00	\$64,500.00	\$64,500.00								
44	Capital		-40.00%	(\$10,000.00)	\$25,000.00	\$15,000.00	\$15,000.00								
45	Debt		19.66%	\$163,683.61	\$832,425.78	\$996,109.39	\$682,609.39			\$313,500.00					
46	Deferred Charges		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes		1.20%	\$2,403.83	\$199,686.98	\$202,090.81	\$202,090.81								
55	Surplus General Budget		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	Total	0.00	0.00	4.38%	\$152,377.72	\$3,482,592.03	\$3,634,969.75	\$3,156,023.54	\$121,646.21	\$0.00	\$357,300.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)				Property Tax Assessments - Exempt Properties (October 1, 2015 Value)			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land			0.00%	15A Public Schools			0.00%
2 Residential			0.00%	15B Other Schools			0.00%
3A/3B Farm			0.00%	15C Public Property			0.00%
4A Commercial			0.00%	15D Church and Charities			0.00%
4B Industrial			0.00%	15E Cemeteries & Graveyards			0.00%
4C Apartments			0.00%	15F Other Exempt			0.00%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	0	\$0.00	0.00%	Total	0	\$0.00	0.00%
Average Ratio (%), Assessed to True Value							
Equalized Valuation, Taxable Properties				\$0.00			
Total # of property tax appeals filed in 2015				County Tax Board			
				State Tax Court			
Number of 2015 County Tax Board decisions appealed to Tax Court							
Number of pending property tax appeals in State Tax Court							
Amount paid out by municipality for tax appeals in 2015							
				Percentage of Exempt vs. Non-Exempt Properties #DIV/0!			

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 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				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	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	0.00	7.00	0.00					
Supervisory Staff (Department Heads & Managers)	2.00	3.00	0.00					
Police Officers (Including Superior Officers)		0.00	0.00					
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	0.00	0.00	0.00					
All Other Non-Union Employees not listed above		0.00	0.00					
Totals	2.00	10.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

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			\$0.00			\$0.00
Parent & Child	1.00		\$0.00			\$0.00
Employee & Spouse (or Partner)	1.00		\$0.00			\$0.00
Family	3.00		\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	5.00		\$0.00	0.00		\$0.00
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage	0	\$0.00	\$0.00			\$0.00
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00			\$0.00
Family	0	\$0.00	\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	1		\$0.00			\$0.00
Parent & Child	0	\$0.00	\$0.00			\$0.00
Employee & Spouse (or Partner)	0	\$0.00	\$0.00			\$0.00
Family	0	\$0.00	\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	1.00		\$0.00	0.00		\$0.00
GRAND TOTAL	6.00		\$0.00	0.00		\$0.00

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

			Current Year	2017	2018	All Additional Future
Gross Debt	Deductions	Net Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$2,310,000.00	\$2,310,000.00	\$0.00			
Regional School Debt	\$134,811.75	\$134,811.75	\$0.00			
Utility Fund Debt						
SEWER	\$3,096,111.74	\$3,096,111.74	\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
0			\$0.00			
Municipal Purposes						
Debt Authorized	\$16,528.91	\$16,528.91				
Notes Outstanding			\$0.00			
Bonds Outstanding	\$4,640,000.00	\$272,799.02	\$4,367,200.98			
Loans and Other Debt	\$125,379.77		\$125,379.77			
Total (Current Year)	\$10,322,832.17	\$5,813,722.51	\$4,509,109.66			
Population (2010 census)	2,274					
Per Capita Gross Debt	\$4,539.50					
Per Capita Net Debt	\$1,982.90					
3 Yr. Average Property Valuation		\$227,946,110.33				
Net Debt as % of 3 Year Avg Property Valuation		1.98%				
Utility Fund - Principal			\$248,914.87	\$252,941.43	\$265,212.79	\$1,703,444.59
Utility Fund - Interest			\$63,718.76	\$58,718.76	\$53,468.76	\$203,843.80
Bond Anticipation Notes - Principal						
Bond Anticipation Notes - Interest						
Bonds - Principal			\$536,123.16	\$573,637.05	\$611,070.85	\$3,044,548.71
Bonds - Interest			\$146,486.23	\$130,952.54	\$113,107.55	\$433,847.30
Loans & Other Debt - Principal						
Loans & Other Debt - Interest						
Total			\$995,243.02	\$1,016,249.78	\$1,042,859.95	\$5,385,684.40
Total Principal			\$785,038.03	\$826,578.48	\$876,283.64	\$4,747,993.30
Total Interest			\$210,204.99	\$189,671.30	\$166,576.31	\$637,691.10
% of Total Current Year Budget			27.38%			
Description	Debt Not Listed Above					
Total Guarantees - Governmental						
Total Guarantees - Other						
Total Capital/Equipment Leases						
Total Other						
Bond Rating	Moody's	Standard & Poors	Fitch			
Rating		AA+				
Year of Last Rating		2015				
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)
