

GLOUCESTER TOWNSHIP FIRE DISTRICT #5

RESOLUTION 2014-15

**RESOLUTION TO AMEND INTRODUCED BUDGET
FISCAL YEAR: January 1, 2015 to December 31, 2015**

LOCAL GOVT SERVICES
2014 DEC - 5
11:00
RECEIVED

WHEREAS, the Gloucester Township Fire District No.5 2015 Annual Budget was introduced on the 4th day of November, 2014; and

WHEREAS, a public hearing on the Gloucester Township Fire District No.5 2015 Annual Budget will be held on December 29, 2014 as publicly advertised; and

WHEREAS, the Gloucester Township Fire District No.5 Board of Commissioners desires to amend certain line items in the 2015 Budget.

NOW, THEREFORE BE IT RESOLVED by the Board of Fire Commissioners of the Gloucester Township Fire District No.5 that the following amendments to the introduced 2015 Fire District Budget be made:

BUDGET SUMMARY F-1

REVENUES AND FUND BALANCE UTILIZED

	<u>From</u>	<u>To</u>
Amount to be Raised by Taxation To Support Budget	\$1,460,226	\$1,465,296
Total Anticipated Revenues	\$1,487,189	\$1,492,259

APPROPRIATIONS

Total Administration	\$196,799	\$196,452
Total Cost of Operations & Maintenance	\$1,107,430	\$1,112,847

APPROPRIATIONS SCHEDULE F-3

ADMINISTRATION-PERSONNEL

	<u>From</u>	<u>To</u>
Fringe Benefits	\$34,135	\$33,788
Total Administration-Personnel	\$107,799	\$107,452
Total Administration	\$196,799	\$196,452

COST OF OPERATIONS & MAINTENANCE-PERSONNEL

Fringe Benefits	\$255,043	\$260,460
Total Operations & Maintenance-Personnel	\$745,067	\$750,484

COST OF OPERATIONS & MAINTENANCE - OTHER

	<u>From</u>	<u>To</u>
Other Expenses Attached Schedule	\$362,363	\$356,363
Other Assets, Non-Bondable #1	\$0	\$6,000
Total Operations & Maintenance	\$1,107,430	\$1,112,847
Total Appropriations	\$1,487,189	\$1,492,259

SCHEDULE OF OTHER EXPENSES

Fire Fighting Gear	\$16,000	\$10,000
Total Operations & Maintenance-Other Expenses	\$362,363	\$356,363

BE IT FURTHER RESOLVED that two (2) certified copies of this resolution shall be filed forthwith with the Director of the Division of Local Government Services for the certification of the 2015 Gloucester Township Fire District No.5 Annual Budget as so amended.

CERTIFICATION

It is hereby certified by the below authorized representative of Gloucester Township Fire District No. 5, that this is a true copy of a Resolution adopted by the Board of Fire Commissioners at a regular meeting held on December 2, 2014.



Officer's Signature

12/2/2014
Date

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Barry Engelbert	✓			
Joseph DeRosa	✓			
Richard Baker	✓			
Daryl T. Loyd	✓			
John Moran	✓			

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED 2015 BUDGET

GLOUCESTER TOWNSHIP FIRE DISTRICT No. 5

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3.

Department of Community Affairs
Division of Local Government Services
Ann C. Zawatkay, CPA, CGMA

By 
For: Timothy Cunningham, Director

Date 12/24/14

Attachment

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
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CERTIFICATION OF AMENDED 2014 BUDGET

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Department of Community Affairs
Division of Local Government Services
Ann C. Zawarkay, CPA, CGMA

By 

For: Timothy Cunningham, Director

Date 12/24/14

Attachment

APR 11 2014

Board of Fire Commissioners
GLOUCESTER TOWNSHIP FIRE DISTRICT NO. 5
LAMBS TERRACE FIRE COMPANY
1781 SICKLERVILLE ROAD, SICKLERVILLE, NJ 08081
PHONE (856) 228-0678 * FAX (856) 374-0424

Resolution 2014-11

RESOLUTION TO AMEND THE APPROVED BUDGET
N.J.S.A. 40A:14-78.3
CALENDAR YEAR: FROM JANUARY 1, 2014 TO DECEMBER 31, 2014

WHEREAS, The Fire District Budget for the year ending December 31, 2014 was introduced on the 5th day of November, 2013 and adopted on December 30, 2013.

WHEREAS, it is desired to amend said budget, now

THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Gloucester Township Fire District No. 5 that the following amendments to the introduced budget for the year ending December 31, 2014 be made:

ANTICIPATED REVENUE	FROM	TO
Amount to be Raised by Taxation	1,432,544	1,423,544
BUDGETED APPROPRIATIONS	FROM	TO
Reserve for Future Capital Outlay	55,000	46,000
Total Revenues	1,459,507	1,450,507
Total Appropriations	1,459,507	1,450,507

BE IT FURTHER RESOLVED, that two certified copies of this resolution be filed forthwith with the Director of the Division of Local Government Services for their certification of the district budget so amended.

IT IS HEREBY CERTIFIED; that this is a true copy of a resolution amending the budget, adopted by the governing body on the 1st day of April, 2014.

Judy Gore
Judy Gore, Board Clerk

4/1/2014
(Date)

Board of Fire Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Barry Engelbert	✓			
Joseph DeRosa	✓			
Richard Baker	✓			
John Moran	✓			
Daryl Lloyd	✓			

2015

Gloucester Township #5 Fire District Budget

www.glotwpfiredistrict5.com
(Fire District Web Address)

Department Of



Community
Affairs

LOCAL GOVT SERVICES
2014 DEC - 5 P 12:59
RECEIVED

Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

It is hereby certified that the approved Budget made a part hereof complies with the requirements of law and the rules and regulations of the Local Finance Board, and approval is given pursuant to N.J.S.A. 40A:5A-11.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: Amendment Date: _____

CERTIFICATION OF ADOPTED BUDGET

It is hereby certified that the adopted Budget made a part hereof has been compared with the approved Budget previously certified by the Division, and any amendments made thereto. This adopted Budget is certified with respect to such amendments and comparisons only.

*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

2015 PREPARER'S CERTIFICATION


Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget, including the annual budget and all schedules attached thereto, represents the Board of Commissioners' resolve with respect to statute in that: all estimates of revenues, including the amount to be raised by taxation to support the district budget, are reasonable, accurate and correctly stated; all items of appropriation are properly set forth; and in itemization, form and content, the budget will permit the exercise of the comptroller function within the Fire District.

It is further certified that all proposed budgeted amounts and totals are correct. Also, I hereby provide reasonable assurance that all assertions contained herein are accurate and all required schedules are completed and attached.

Preparer's Signature:			
Name:	Kathleen E. Small		
Title:	Certified Public Accountant		
Address:	830 E. Evesham Road, Glendora, NJ 08029		
Phone Number:	856-312-1311	Fax Number:	856-312-0666
E-mail address:	ksmallcpa@verizon.net		

2015 PREPARER'S CERTIFICATION OTHER ASSETS

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that operating appropriations, as reported in this annual budget on Page F-3, for the acquisition of Other Assets not included as Capital Outlays are Non-Bondable Assets. The Board of Commissioners has determined that the aforementioned Other Asset appropriation(s) do not meet the criteria for bonding pursuant to the Local Bond Law (N.J.S.A. 40A: 2-1 et. seq.) and more specifically, as it pertains to the expected useful life of the asset, pursuant to N.J.S.A. 40A:2-21.

It is further certified that the Other Asset appropriation(s) as reported herein have been determined not to be Capital Assets pursuant to N.J.S.A. 40A:14-84 and 40A:14-85. Therefore, the election has been made to treat such Other Assets as Operating Appropriations: Current Operating Expenses, pursuant to N.J.S.A. 40A: 14-78.6.

Preparer's Signature:	<i>Kathleen E. Small</i>		
Name:	Kathleen E. Small		
Title:	Certified Public Accountant		
Address:	830 E. Evesham Road, Glendora, NJ 08029		
Phone Number:	856-312-1311	Fax Number:	856-312-0666
E-mail address:	ksmallcpa@verizon.net		

2015 APPROVAL CERTIFICATION

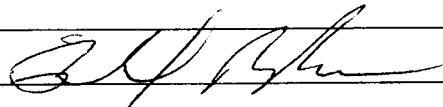
Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 4th day of November, 2014.

It is further certified that the recorded vote appearing in the resolution represents not less than a majority of the full membership of the Board of Commissioners thereof.

Officer's Signature:			
Name:	Richard Baker		
Title:	Commissioner/Co Secretary		
Address:	6 Daffodil Drive, Sicklerville, NJ 08081		
Phone Number:	856-228-0678	Fax Number:	856-374-0424
E-mail address:	raineb66@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.glotwpfiredistrict5.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- ☒ A description of the Fire District's mission and responsibilities
- ☒ Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- ☒ The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- ☒ Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- ☒ The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- ☒ Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- ☒ Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- ☒ The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- ☒ A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

Name of Officer Certifying compliance

Barry Engelbert

Title of Officer Certifying compliance

Chairman

Signature



2015 FIRE DISTRICT BUDGET RESOLUTION

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 5 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 4, 2014; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include the following as appropriate: [includes a proposed public referendum in the amount of \$_____ in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$_____ as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,492,259 which includes an amount to be raised by taxation of \$1,465,296, and Total Appropriations of \$1,492,259; and

WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

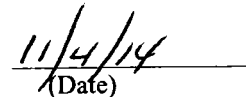
WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 4, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 29, 2014.


(Secretary's Signature)


(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Barry Engelbert	✓			
Joseph DeRosa	✓			
Richard Baker	✓			
Daryl T. Lloyd	✓			
John Moran	✓			

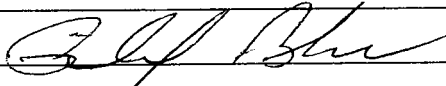
2015 ADOPTION CERTIFICATION

Gloucester Township #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 29 day of December, 2014.

Officer's Signature:			
Name:	Richard Baker		
Title:	Commissioner/Co Secretary		
Address:	6 Daffodil Drive, Sicklerville, NJ 08081		
Phone Number:	856-228-0678	Fax Number:	856-374-0424
E-mail address:	raine66@comcast.net		

2015 ADOPTED BUDGET RESOLUTION

Gloucester Township #5

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 5 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 29, 2014; and

WHEREAS, the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include as appropriate: [includes a proposed public referendum in the amount of \$ _____ in excess of the allowable amount to be raised by taxation]] [includes a proposed public referendum in the amount of \$ _____ as an appropriation from restricted fund balance to be used as budget revenue]]*; and

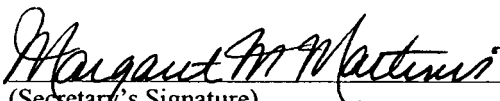
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,492,259, which includes amount to be raised by taxation of \$1,465,296, and Total Appropriations of \$1,492,259; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 29, 2014 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,492,259, which includes amount to be raised by taxation of \$1,465,296, and Total Appropriations of \$1,492,259; and

BE IT FURTHER RESOLVED, that the Annual Budget as presented for adoption reflects each item of revenue and appropriation in the same amount and title as set forth in the introduced and approved budget, including all amendments thereto, if any, which have been approved by the Director of the Division of Local Government Services; and

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

12/29/14
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Barry Engelbert	✓			
Joseph DeRosa	✓			
Richard Baker				✓
Daryl T. Lloyd	✓			
John Moran	✓			

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2015 to December 31, 2015

Answer all questions below. Attach additional pages and schedules as needed.

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.
2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.
3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.
4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation.
5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years.
6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.
7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

8. Complete the following based on the municipal assessor's latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$728,257,600
Proposed Tax Rate per \$100 of Assessed Valuation	\$.196

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No	<input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>
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2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS GLOUCESTER TOWNSHIP #5

1. The proposed 2015 Annual Budget calls for appropriations in the amount of \$1,492,259, appropriations for 2014 were \$1,450,507 this is an increase of \$41,752 or 2.9%. Administration Salaries and Wages for the proposed 2015 Annual Budget are \$34,100 in 2014 they were \$42,100 this results in a decrease of \$8,000 or -19%. The variance was caused by a change in the way the Accountant is paid. In 2014 the Accountant received a salary from the Fire District of \$8,000, for 2015 the Accountant will be paid as a subcontractor and the amount of \$8,000 is moved to Professional Services, for 2015 this amount is \$21,000 in 2014 the amount was \$13,000 an increase of \$8000 or 61.5%. Administration Office Expense for 2015 is \$12,000 for 2014 it was \$9,000 an increase of \$3,000 or 33.3% due to an increase in the cost of supplies and service charges from the bank. The net effect on Administration –Other Expenses is an increase of 14.1% for the 2015 proposed annual budget. Uniform expense for the proposed 2015 annual Budget is \$14,000 an increase of \$5,000 over the 2014 Adopted Budget amount of \$9,000. This is a result of an increase in membership, Class A uniforms are needed for new members and replacements are needed for current members. An amount of \$6000 has been added to Other Assets, Non Bondable for Turn out gear this gear needs to be replaced for the safety of the firefighters, due to an expiration date on the gear. Computer appropriation is \$4,000 in the 2015 proposed Annual Budget an increase of \$2,000 from 2014. This increase is necessary to upgrade the computer equipment and software to keep the technology current.

2. The amount to be raised from taxation for the proposed 2015 Annual Budget is \$1,465,296 an increase of \$41,752 from the 2014 Budget amount of \$1,423,544, but under the maximum amount allowed to be raised by taxation. The District will not utilize any of the unrestricted Fund Balance to support the proposed 2015 Annual Budget.

3. The Gloucester Township fire District #5 is complying with the Property Tax Levy Cap.

4. N/A

5. There are no proposed Capital Appropriations for 2015

6. N/A

7. N/A

FIRE DISTRICT CONTACT INFORMATION

2015

Please complete the following information regarding this Fire District. All information requested below must be completed.

Name of Fire District:	Gloucester Township #5		
Address:	1781 Sicklerville Road		
City, State, Zip:	Sicklerville	NJ	08081
Phone: (ext.)	856-228-0678	Fax:	856-374-0424

Preparer's Name:	Kathleen E. Small, CPA		
Preparer's Address:	830 E. Evesham Road		
City, State, Zip:	Glendora	NJ	08029
Phone: (ext.)	856-312-1311	Fax:	856-312-0666
E-mail:	ksmallcpa@verizon.net		

Chairman:	Barry Engelbert		
Phone: (ext.)	856-228-0678	Fax:	856-374-0424
E-mail:	Engelbert08@comcast.net		

Secretary/Treasurer:	Richard Baker/Co Secretary Joseph DeRosa/ Co Secretary/ Treasurer		
Phone: (ext.)	856-228-0678	Fax:	856-374-0424
E-mail:	Raineb66@comcast.net		

Name of Auditor:	John F. Daly, Jr.		
Name of Firm:	Bowman and Company, LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	856-435-6200 Ext. 883	Fax:	856-435-5833
E-mail:			

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Gloucester Township #5

FISCAL YEAR: January 1, 2015 to December 31, 2015

Answer all questions below completely and attach additional information as required.

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No. *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes. *If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.*
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? No. *If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.*
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? Yes
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? Yes*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use No
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) No*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED) Gloucester Township #5

FISCAL YEAR: January 1, 2015 to December 31, 2015

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? ☐ No *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? ☐ No *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? ☐ No ☐
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? ☐ No *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? ☐ No *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

Board of Fire Commissioners

Gloucester Township Fire District No. 5

Lambs Terrace Fire Company

1781 Sicklerville Road

Sicklerville, New Jersey 08081

856-228-0678

Fax: 856-374-0424

Question # 6 b. & c.

Employee: George W. Flinn

Entity Name: George J. Flinn Electrical Contractor

Relationship to Employee: Father

Amount Paid: \$1,507.50

Subject to Competitive Bid: No

Employee: Margaret Martinis

Entity Name: M. Martin Enterprises, LLC

Relationship to Employee: Huband

Amount Paid: \$2,895.01

Subject to Competitive Bid: No

Board of Fire Commissioners

Gloucester Township Fire District No. 5

Lambs Terrace Fire Company

1781 Sicklerville Road

Sicklerville, New Jersey 08081

856-228-0678

Fax: 856-374-0424

LIST OF FIRE COMPANY VEHICLES

1990	PIERCE FIRE TRUCK	MOTOR POOL
1998	SPARTA FIRE TRUCK	MOTOR POOL
2005	SEAGRAVE FIRE TRUCK	MOTOR POOL
1998	FORD CROWN VICTORIA	MOTOR POOL
2006	FORD EXPEDITION	CHIEF'S COMMAND VEHICLE
2008	FORD PICK UP F-250	MOTOR POOL
2010	CHEVY TAHOE	MOTOR POOL

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Gloucester Township #5

FISCAL YEAR: January 1, 2015 to December 31, 2015

Complete the attached table for all persons required to be listed per #1-2 below.

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

Officer: A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

Compensation: All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

Other Public Entity: Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

Fire District Schedule of Commissioners and Officers (Continued)

Gloucester Township Fire District #5
Camden

Name	Title	Average Hours per Week Dedicated to Position	Reportable Compensation from Fire District (W-2/ 1099)				Position	Commissioner	Former Officer	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body in Column N	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, health benefits, etc.)	Total Compensation All Public Entities
			25	X	X	X														
1 Barry Engelbert	Chair. & Pers. Dir.									\$ 20,000			\$ 34,135	\$ 54,135						\$ 54,135
2 Joe DeRosa	Treas. & Co Sec.			X	X					6,316			6,316	6,316						6,316
3 Richard Baker	Comm. & Co Sec.			X	X					5,216			5,216	5,216				8517.35	20,033	33,767
4 Daryl T. Lloyd	Commissioner			X	X					4,016			4,016	4,016						4,016
5 John Moran	Commissioner			X	X					4,016			4,016	4,016						4,016
6																				-
7																				-
8																				-
9																				-
10																				-
11																				-
12																				-
13																				-
14																				-
15																				-
Total:										\$ 39,564	\$ -	\$ -	\$ 34,135	\$ 73,699				\$ 8,517	\$ 20,033	\$ 102,250

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed: 0

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:

Gloucester Township Fire District #5

County:

Camden

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 1,423,544
Cap Bank Available from 2012 (See Levy Cap Certification)	73,806
Cap Bank Available from 2013 (See Levy Cap Certification)	13,630
Cap Bank Available from 2014 (See Levy Cap Certification)	18,287
Cap Bank Used from 2012	-
Cap Bank Used from 2013	-
Cap Bank Used from 2014	-
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	728,257,600
New Ratables - Increase in Valuations (New Construction and Additions)	2,717,500
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.196
Projected Tax Rate based upon Proposed Levy	0.200457717

2015 Budget Summary

Gloucester Township Fire District #5 Camden

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	2,463	2,463	-	0.0%
Total Revenues Offset with Appropriations	<u>24,500</u>	<u>24,500</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	26,963	26,963	-	0.0%
Amount to be Raised by Taxation to Support Budget	<u>1,465,296</u>	<u>1,423,544</u>	<u>41,752</u>	<u>2.9%</u>
Total Anticipated Revenues	<u>1,492,259</u>	<u>1,450,507</u>	<u>41,752</u>	<u>2.9%</u>
APPROPRIATIONS				
Total Administration	196,452	181,564	14,888	8.2%
Total Cost of Operations & Maintenance	1,112,847	1,091,303	21,544	2.0%
Total Appropriations Offset with Revenue	16,220	16,220	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	55,000	46,000	9,000	19.6%
Total Principal Payments on Debt Service	80,000	80,000	-	0.0%
Total Interest Payments on Debt	<u>31,740</u>	<u>35,420</u>	<u>(3,680)</u>	<u>-10.4%</u>
Total Appropriations	<u>1,492,259</u>	<u>1,450,507</u>	<u>41,752</u>	<u>2.9%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2015 Revenue Schedule

Gloucester Township Fire District #5 Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ -		\$ -	#DIV/0!
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	-	-	-	#DIV/0!
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	2,463	2,463	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	2,463	2,463	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	8,500	8,500	-	0.0%
Penalties and Fines	500	500	-	0.0%
Other Revenues	15,500	15,500	-	0.0%
Total Uniform Fire Safety Act	24,500	24,500	-	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	24,500	24,500	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 26,963	\$ 26,963	\$ -	0.0%

2015 Appropriations Schedule

Gloucester Township Fire District #5 Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 34,100	\$ 42,100	\$ (8,000)	-19.0%
Commissioners	\$ 39,564	\$ 39,564	-	0.0%
Fringe Benefits	33,788	21,900	11,888	54.3%
Total Administration - Personnel	107,452	103,564	3,888	3.8%
<i>Administration - Other (List)</i>				
See Attached Schedule	89,000	78,000	11,000	14.1%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	89,000	78,000	11,000	14.1%
Total Administration	196,452	181,564	14,888	8.2%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	490,024	473,550	16,474	3.5%
Fringe Benefits	260,460	268,390	(7,930)	-3.0%
Total Operations & Maintenance - Personnel	750,484	741,940	8,544	1.2%
<i>Cost of Operations & Maintenance - Other (List)</i>				
See Attached Schedule	356,363	349,363	7,000	2.0%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1	6,000	-	6,000	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	362,363	349,363	13,000	3.7%
Total Operations & Maintenance	1,112,847	1,091,303	21,544	2.0%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	16,220	16,220	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	16,220	16,220	-	0.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	16,220	16,220	-	0.0%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	55,000	46,000	9,000	19.6%
Total Principal Payments on Debt Service	80,000	80,000	-	0.0%
Total Interest Payments on Debt	31,740	35,420	(3,680)	-10.4%
TOTAL APPROPRIATIONS	\$ 1,492,259	\$ 1,450,507	\$ 41,752	2.9%

2015 Schedule of Salaries and Benefits

Gloucester Township Fire District #5
Camden

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	2015 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits	
		Annual Wages	Wages						
Clerk	1	\$ 8,500	\$ 8,500	-	-	-	-	\$ -	-
Solicitor	1	5,600	5,600	-	-	-	-	-	-
Administrator	1	20,000	20,000	-	-	30,339	663	31,002	-
PERS Contribution		-	-	2,786	-	-	-	2,786	-
Position #5		-	-	-	-	-	-	-	-
Position #6		-	-	-	-	-	-	-	-
Position #7		-	-	-	-	-	-	-	-
Position #8		-	-	-	-	-	-	-	-
Total Administration		\$ 34,100	\$ 34,100	\$ 2,786	\$ -	\$ 30,339	\$ 663	\$ 33,788	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	2015 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits	
		Annual Wages	Wages						
Mechanic	1	\$ 30,000	\$ 30,000	-	-	-	-	\$ -	-
Fire Official	1	82,258	82,258	-	-	30,339	663	31,002	-
Fire Fighter	1	85,350	85,350	-	-	30,339	663	31,002	-
Fire Fighter	1	84,008	84,008	-	-	22,444	663	23,107	-
Fire Fighter	1	84,600	84,600	-	-	18,940	663	19,603	-
Fire Fighter	1	80,808	80,808	-	-	30,339	663	31,002	-
Alternates & Substitutes	20	2,150	43,000	-	-	-	-	-	-
PFRS Contribution		-	-	-	95,544	-	-	95,544	-
Health Insurance Retiree		-	-	-	-	29,200	-	29,200	-
Position #10		-	-	-	-	-	-	-	-
Position #11		-	-	-	-	-	-	-	-
Position #12		-	-	-	-	-	-	-	-
Position #13		-	-	-	-	-	-	-	-
Position #14		-	-	-	-	-	-	-	-
Total Operation & Maintenance		\$ 490,024	\$ 490,024	\$ -	\$ 95,544	\$ 161,601	\$ 3,315	\$ 260,460	\$ -

Salary Offset by Revenue Positions (List Individually)	Number of Staff	2015 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits	
		Annual Wages	Wages						
Fire Official	1	\$ 1,220	\$ 1,220	-	-	-	-	\$ -	-
Clerk	1	15,000	15,000	-	-	-	-	-	-
Position #3		-	-	-	-	-	-	-	-
Position #4		-	-	-	-	-	-	-	-
Position #5		-	-	-	-	-	-	-	-
Position #6		-	-	-	-	-	-	-	-
Position #7		-	-	-	-	-	-	-	-
Position #8		-	-	-	-	-	-	-	-
Total Offset by Revenue		\$ 16,220	\$ 16,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue		\$ 540,344	\$ 540,344	\$ 2,786	\$ 95,544	\$ 191,940	\$ 3,978	\$ 294,248	\$ -

2015 Proposed Capital Budget

Gloucester Township Fire District #5
Camden

CAPITAL IMPROVEMENTS (N.J.S.A. 40A:14-84)

List Project Separately	Asset Type	Date of Local Finance Board		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed		2014 Adopted	
		Approval	Approval			Budget	Budget	Budget	Budget
Capital Improvement #1									
Capital Improvement #2									
Capital Improvement #3									
Capital Improvement #4									
Capital Improvement #5									
Capital Improvement #6									
Capital Improvement #7									
Total Capital Improvements						-	-	-	-

DOWN PAYMENTS (N.J.S.A. 40A:14-85)

List Project Separately	Asset Type	Date of Local Finance Board		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed		2014 Adopted	
		Approval	Approval			Budget	Budget	Budget	Budget
Capital Improvement #1						-	-	-	-
Capital Improvement #2						-	-	-	-
Capital Improvement #3									
Capital Improvement #4									
Capital Improvement #5									
Capital Improvement #6									
Capital Improvement #7									
Total Down Payments						-	-	-	-
Total Capital Improvements & Down Payments						55,000	55,000	46,000	46,000
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$	\$	\$	\$
TOTAL CAPITAL APPROPRIATIONS									

Capital Appropriations Offset with Restricted Fund
Capital Appropriations Offset with Grants
Capital Appropriations Offset with Unrestricted Fund

5 Year Debt Service Schedule - Principal

Gloucester Township Fire District #5
Camden

Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
General Obligation Bonds											
General Obligation Bond #1		04/26/07	\$ 80,000	\$ 80,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 210,000	\$ 730,000
General Obligation Bond #2											-
General Obligation Bond #3											-
General Obligation Bond #4											-
Total Principal - General Obligation Bonds			80,000	80,000	80,000	90,000	90,000	90,000	90,000	210,000	730,000
Bond Anticipation Notes											
BAN #1											-
BAN #2											-
BAN #3											-
BAN #4											-
Total Principal - BANs											-
Capital Leases											
Capital Lease #1											-
Capital Lease #2											-
Capital Lease #3											-
Capital Lease #4											-
Total Principal - Capital Leases											-
Intergovernmental Loans											
Intergovernmental #1											-
Intergovernmental #2											-
Intergovernmental #3											-
Intergovernmental #4											-
Total Principal - Intergovernmental Loans											-
Other Bonds or Notes Payable											
Other Bonds or Notes #1											-
Other Bonds or Notes #2											-
Other Bonds or Notes #3											-
Other Bonds or Notes #4											-
Total Principal - Other Bonds or Notes											-
TOTAL PRINCIPAL ALL OBLIGATIONS			\$ 80,000	\$ 80,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 210,000	\$ 730,000

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

5 Year Debt Service Schedule - Interest

Gloucester Township Fire District #5
Camden

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1	\$ 35,420	\$ 31,740	\$ 28,060	\$ 24,150	\$ 20,010			\$ 36,570	\$ 140,530
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	35,420	31,740	28,060	24,150	20,010			36,570	140,530
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	-
Capital Leases									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 35,420	\$ 31,740	\$ 28,060	\$ 24,150	\$ 20,010	\$ -	\$ -	\$ 36,570	\$ 140,530

Enter each debt issuance separately according to type of debt obligation on the "Debt Service - Principal" tab. The debt issuance description will carry to this schedule from data entered on that worksheet. Enter the interest payment due for each year indicated and thereafter until maturity.

2015 Fund Balance Reconciliation

Gloucester Township Fire District #5 Camden

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 587,268
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	587,268
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	587,268
Less: Fund Balance utilized in 2015 Proposed Budget	
Proposed balance after utilization in 2015 Proposed Budget	<u>\$ 587,268</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 155,855
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	155,855
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	155,855
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u>\$ 155,855</u>

(1) This line item must agree to audited financial statements.

2015 Referendums

Gloucester Township Fire District #5 Camden

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy
 As this page is adjusted this amount changes, should = \$0
 (For Reference Purposes Only - from Levy Cap Summary based on
 Information provided by the district- see instructions.)

\$ -

Summary of Release of Restricted Fund Balance Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2015 Levy Cap Summary

Gloucester Township Fire District #5 Camden

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,423,544
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,423,544
Plus: 2% Cap Increase		28,471
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,452,015

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		10,893
Allowable Increase in Health Care Costs		6,809
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		9,000
Total Exclusions		26,702

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	2,717,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.196	5,326
ADJUSTED TAX LEVY		1,484,043

Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		1,484,043
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,484,043

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,465,296
Cap Bank Available from Prior Year (2012) for 2015 Budget		73,806
Cap Bank Available from Prior Year (2013) for 2015 Budget		13,630
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		13,630
Cap Bank Available from Prior Year (2014) for 2015 Budget		18,287
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		18,287
Cap Bank from Current Year (2015) Available for 2016 Budget		18,747
Cap Bank Available from 2015 for 2016 Budget	\$	18,747

Gloucester Township Fire District #5
Camden

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2015 Levy Cap Exclusion Calculations

Gloucester Township Fire District #5 Camden

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 2,786
2015 Proposed Budget PFRS Contribution Appropriated	95,544
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	98,330
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	3,272
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	84,165
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	87,437
Pension Contribution Exclusion	\$ 10,893

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$ -
2014 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 111,740
2014 Adopted Budget Total Debt Service Appropriation	115,420
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ 55,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	55,000
2014 Adopted Budget Total Capital Appropriation	46,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	46,000
Capital Expenditure Exclusion	\$ 9,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ 30,339
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	161,601
2015 Proposed Budget Group Health Insurance	191,940
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	6,700
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	119,390
2014 Adopted Budget Group Health Insurance	126,090
Net Increase (Decrease)	65,850
Net Increase Divided by 2014 Amount Budgeted = % Increase	52.22%
SFY 2015 State Health Average 7.40% Less 2% = % Increase Added to Current Levy	5.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	46.82%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ 59,041
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ 6,809
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 56,519
2015 Increase in Appropriation	\$ 65,850

Schedule of Health Benefits - Detailed Cost Analysis

Gloucester Township Fire District #5
Camden

Active Employees - Health Benefits - Annual Cost									
	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
		Estimate Employee Proposed Budget							
Single Coverage									
Parent & Child	1	18,940		18,940	1	16,552	16,552	2,388	14.4%
Employee & Spouse (or Partner)	1	22,444		22,444	1	20,987	20,987	1,457	6.9%
Family	3	30,339		91,017	3	27,175	81,525	9,492	11.6%
Employee Cost Sharing Contribution (enter as negative -)				(7,044)			(5,914)	(1,130)	19.1%
Subtotal	5			125,357	5		113,150	12,207	10.8%
Commissioners - Health Benefits - Annual Cost									
Single Coverage									
Parent & Child									#DIV/0!
Employee & Spouse (or Partner)									#DIV/0!
Family									#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									
Subtotal	1	30,339		30,339	1	27,175	27,175	3,164	11.6%
	1			(850)			(999)	149	-14.9%
				29,489	1		26,176	3,313	12.7%
Retirees - Health Benefits - Annual Cost									
Single Coverage									
Parent & Child									#DIV/0!
Employee & Spouse (or Partner)									#DIV/0!
Family									#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	1	29,200		29,200	0		-	29,200	#DIV/0!
	1			29,200	0		-	29,200	#DIV/0!
GRAND TOTAL	7			\$ 184,046	6		\$ 139,326	\$ 44,720	32.1%

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

Yes
Yes

Schedule of Accumulated Liability for Compensated Absences

Gloucester Township Fire District #5
Camden

Complete the below table for the Fire District's accrued liability for compensated absences.

[illegible]

Gloucester Township
Fire District #5
Schedule of Other Expenses F-3

	Proposed Budget 2015	Adopted Budget 2014	\$ Increase (Decrease)	% Increase (Decrease)
<u>Administration - Other Expenses</u>				
Election	1,000	1,000	0	0.00%
Insurance	45,000	45,000	0	0.00%
Membership Dues	1,000	1,000	0	0.00%
Office Expense	12,000	9,000	3,000	33.33%
Professional Services	21,000	13,000	8,000	61.54%
Travel Expenses	1,000	1,000	0	0.00%
Reimbursements	8,000	8,000	0	0.00%
Total Administration - Other Expenses	<u>89,000</u>	<u>78,000</u>	<u>11,000</u>	<u>14.10%</u>
 <u>Operations & Maintenance - Other Expenses</u>				
SFS Grant Expenditures	2,463	2,463	0	0.00%
Fire Preventio	7,500	7,500	0	0.00%
Advertising	1,000	1,000	0	0.00%
Maintenance & Repairs - Building & Grounds	31,000	31,000	0	0.00%
Fire Company -Rental	15,000	15,000	0	0.00%
Hydrant Rental	140,000	140,000	0	0.00%
Training/ Education	10,000	10,000	0	0.00%
Uniforms	14,000	9,000	5,000	55.56%
Utilities	35,000	35,000	0	0.00%
Maintenance & Repairs - Vehicles	40,000	40,000	0	0.00%
Maintenance & Repairs - Fire Equipment	5,000	5,000	0	0.00%
Maintenance & Repairs - Fire Fighting Gear	4,000	4,000	0	0.00%
FSA Prevention	1,200	1,200	0	0.00%
FSA Suppression	1,200	1,200	0	0.00%
Computer	4,000	2,000	2,000	100.00%
Fire Fighting Gear	10,000	10,000	0	0.00%
Radios	5,000	5,000	0	0.00%
Fire Equipment	30,000	30,000	0	0.00%
Total Operations & Maintance - Other Exp.	<u>356,363</u>	<u>349,363</u>	<u>7,000</u>	<u>2.00%</u>