

2016

Gloucester Township #5
Fire District Budget

www.glotwpfiredistrict5.com
(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2016 FIRE DISTRICT BUDGET

Certification Section

2016

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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: _____ 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: _____

2016 PREPARER'S CERTIFICATION

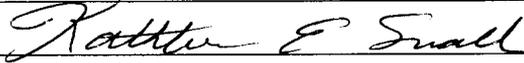
Gloucester Township Fire district #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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		

2016 PREPARER'S CERTIFICATION OTHER ASSETS

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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		

2016 APPROVAL CERTIFICATION

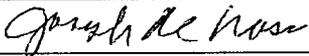
Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 1st day of December, 2015.

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:	Joseph De Rosa		
Title:	Commissioner/Treasurer/Co Secretary		
Address:	1 Marcia Court, Erial, NJ 08081		
Phone Number:	856-228-0678	Fax Number:	856-374-0424
E-mail address:	Mbm35@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.glotwpfiredistrict5.com

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



2016 FIRE DISTRICT BUDGET RESOLUTION

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 5 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 1, 2016; 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 \$1,875,357, which includes an amount to be raised by taxation of \$1,547,819, and Total Appropriations of \$1,875,357; 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 December 1, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 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 January 19, 2016.

Joseph De Rosa
(Secretary's Signature)

12/1/2015
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Barry Engelbert	X			
Joseph De Rosa	X			
Richard Baker	X			
Daryl T. Lloyd	X			
John Moran	X			

2016 ADOPTION CERTIFICATION

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 19th day of January, 2016.

Officer's Signature:	<i>Joseph De Rosa</i>		
Name:	Joseph De Rosa		
Title:	Commissioner/ Treasurer/Co Secretary		
Address:	1 Marcia Court, Erial, NJ 08081		
Phone Number:	856-228-0678	Fax Number:	856-374-0424
E-mail address:	Mbm35@comcast.net		

2016 ADOPTED BUDGET RESOLUTION

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 5 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 19, 2016; 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 \$ 1,875,357, which includes amount to be raised by taxation of \$1,547,819, and Total Appropriations of \$1,875,357; 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 January 19, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, 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 \$1,875,357, which includes amount to be raised by taxation of \$1,547,819, and Total Appropriations of \$1,875,357; 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)

(Date)

Board of Commissioners Recorded Vote

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

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 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	\$772,336,500
Proposed Tax Rate per \$100 of Assessed Valuation	\$.00190

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	X	Yes		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		Yes	X
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2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS GLOUCESTER TOWNSHIP #5

1. The proposed 2016 Annual Budget calls for appropriations in the amount of \$1,875,357, appropriations for 2015 were \$1,492,259 this is an increase of \$383,098 or 25.6%. The main cause of the overall increase is due to funding the \$300,000 down payment of a Pierce Ascendant 107' Ladder Truck.

The 2016 proposed Annual Budget Administration Fringe Benefits have increased by 17.5% from \$33,788 in the 2015 Adopted Annual Budget to \$39,700 in the proposed 2016 Annual Budget an increase of \$5,912. The variance is due to increases in costs of Health insurance, Pension Contributions, Workers Compensation insurance and payroll tax expense.

Administration Membership Dues have increased \$2,000 or 200% to \$3,000 in 2016 from \$1,000 in 2015, this increase is due to the Assistant Fire Official and, the Fire Official both having to belong to several organizations in 2016, versus only the Fire Official in 2015. Administration Office Expense for 2016 is \$15,000 for 2015 it was \$12,000 an increase of \$3,000 or 25% 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 7.87% for the 2016 proposed Annual Budget.

Cost of Operations & Maintenance Fringe Benefits for the proposed 2015 Annual Budget is \$316,618 an increase of \$53,158 or 20.4% over the 2015 Adopted Budget amount of \$260,460. The variance is due to increases in costs of Health insurance, Pension Contributions, Workers Compensation insurance and payroll tax expense.

SFS Grant Expenditures decreased in the 2016 proposed Annual Budget by \$525 or 21.32% from \$2,463 to \$1,938 This is a result of the decrease in SFS Grant Revenue actually received in 2015 and estimated for 2016. Uniform Expense for the proposed 2016 Annual Budget is \$17,000 in the Adopted 2015 Annual Budget it was \$14,000, an increase of 21.43% or \$3000. This is a result of an increase in membership, Class A uniforms are needed for new members and replacements are needed for current members. Utilities have increased in the proposed 2016 Annual Budget by \$4,000 or 11.43% to \$39,000 in 2016 from \$35,000 in 2015 due to rising costs. The amount budgeted in the proposed 2016 Annual Budget for Fire Fighting Gear is \$11,000 in 2015 it was \$10,000 an increase of \$1,000 or 10% this reflects an increase in costs of expiring gear.

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS
GLOUCESTER TOWNSHIP #5

2. The amount to be raised from taxation for the proposed 2016 Annual Budget is \$1,547,819 an increase of \$82,523 from the 2015 adopted Annual Budget amount of \$1,465,296, this is the maximum amount allowed to be raised by taxation. The District will utilize \$34,145 of the Unrestricted Fund Balance to support the proposed 2016 Annual Budget and \$265,855 of the Restricted Fund Balance these amounts are being used to offset the Capital Appropriation down payment of \$300,000.

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

4. N/A

5. There is a Capital Appropriation for the down payment of \$300,000 to be used for a lease purchase of a Pierce Ascendant 107" Ladder Truck. The balance of \$505,085 will be financed at 3.5% interest for 10 years starting in 2017. The payment amount will be \$60,912.64 annually.

6. N/A

7. N/A

FIRE DISTRICT CONTACT INFORMATION 2016

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

Name of Fire District:	Gloucester Township Fire District #5		
Address:	1781 Sicklerville Rd.		
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 Rd.		
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:	Joseph DeRosa Treasurer/Co Secretary Richard Baker Co Secretary		
Phone: (ext.)	856-228-0678	Fax:	856-374-0424
E-mail:	Mbm35@comcast.net		

Name of Auditor:	John F. Daly, Jr.		
Name of Firm:	Bowman & Company LLP		
Address:	601 Whitehorse 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 Fire District #5

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 Fire District #5

FISCAL YEAR: January 1, 2016 to December 31, 2016

- 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
Lams 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

Board of Fire Commissioners

**Gloucester Township Fire District No. 5
Lams 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 Electricial Contractor
Relationship to Employee: Father
Amount Paid: \$1,528.64
Subject to Competitive Bid: No

Employee: Margaret Martinis
Entity Name: M. Martin Enterprises, LLC
Relationship to Employee: Husband
Amount Paid: \$6,129.46
Subject to Competitive Bid: No

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 2014.

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	Position		Reportable Compensation from Fire District (W-2/ 1099)				Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Reportable Compensation from Other Public Entities (W-2/ 1099)	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N in Column N	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			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 the Fire District (health benefits, pension, etc.)						
1 Barry Engelbert	Chair. & Pers. Dir.	25	X	X	\$ 20,000			\$ 36,410	\$ 56,410				\$ 56,410	
2 Joseph 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		Equip Oper	42,888	48,104	
4 Dayrl T. Lloyd	Commissioner		X		4,016			4,016	4,016				4,016	
5 John Moran	Commissioner		X		4,016			4,016	4,016				4,016	
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:					\$ 39,564	\$ -	\$ -	\$ 36,410	\$ 75,974	\$ 42,888	\$ -	\$ -	\$ 118,862	

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:

2016 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

2015 Adopted Budget - Amount to be Raised by Taxation	\$ 1,465,296
Cap Bank Available from 2013 (See Levy Cap Certification)	13,630
Cap Bank Available from 2014 (See Levy Cap Certification)	18,287
Cap Bank Available from 2015 (See Levy Cap Certification)	18,747
Cap Bank Used from 2013	13,630
Cap Bank Used from 2014	18,013
Cap Bank Used from 2015	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	772,336,500
New Ratables - Increase in Valuations (New Construction and Additions)	3,588,200
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.190
Projected Tax Rate based upon Proposed Levy	0.199480568

2016 Budget Summary

Gloucester Township Fire District #5 Camden

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 300,000	\$ -	\$ 300,000	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	600	-	600	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,938	2,463	(525)	-21.3%
Total Revenues Offset with Appropriations	<u>25,000</u>	<u>24,500</u>	<u>500</u>	2.0%
Total Revenues and Fund Balance Utilized	327,538	26,963	300,575	1114.8%
Amount to be Raised by Taxation to Support Budget	<u>1,547,819</u>	<u>1,465,296</u>	<u>82,523</u>	5.6%
Total Anticipated Revenues	<u>1,875,357</u>	<u>1,492,259</u>	<u>383,098</u>	25.7%
APPROPRIATIONS				
Total Administration	209,364	196,452	12,912	6.6%
Total Cost of Operations & Maintenance	1,177,933	1,112,847	65,086	5.8%
Total Appropriations Offset with Revenue	25,000	16,220	8,780	54.1%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding 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	355,000	55,000	300,000	545.5%
Total Principal Payments on Debt Service	80,000	80,000	-	0.0%
Total Interest Payments on Debt	<u>28,060</u>	<u>31,740</u>	<u>(3,680)</u>	-11.6%
Total Appropriations	<u>1,875,357</u>	<u>1,492,259</u>	<u>383,098</u>	25.7%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2016 Revenue Schedule

Gloucester Township Fire District #5 Camden

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 34,145	\$ -	\$ 34,145	#DIV/0!
Restricted Fund Balance	265,855	-	265,855	#DIV/0!
Total Fund Balance Utilized	<u>300,000</u>	<u>-</u>	<u>300,000</u>	#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	<u>-</u>	<u>-</u>	<u>-</u>	#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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	600		600	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>600</u>	<u>-</u>	<u>600</u>	#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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,938	2,463	(525)	-21.3%
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	<u>1,938</u>	<u>2,463</u>	<u>(525)</u>	<u>-21.3%</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	9,000	8,500	500	5.9%
Penalties and Fines	500	500	-	0.0%
Other Revenues	15,500	15,500	-	0.0%
Total Uniform Fire Safety Act	<u>25,000</u>	<u>24,500</u>	<u>500</u>	<u>2.0%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Revenues Offset with Appropriations	<u>25,000</u>	<u>24,500</u>	<u>500</u>	<u>2.0%</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 327,538</u>	<u>\$ 26,963</u>	<u>\$ 300,575</u>	<u>1114.8%</u>

2016 Appropriations Schedule

Gloucester Township Fire District #5 Camden

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 34,100	\$ 34,100	\$ -	0.0%
Commissioners	\$ 39,564	\$ 39,564	-	0.0%
Fringe Benefits	39,700	33,788	5,912	17.5%
Total Administration - Personnel	<u>113,364</u>	<u>107,452</u>	<u>5,912</u>	<u>5.5%</u>
<i>Administration - Other (List)</i>				
Other Admin Expense #1 - See Attached Schedule	96,000	89,000	7,000	7.9%
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	<u>96,000</u>	<u>89,000</u>	<u>7,000</u>	<u>7.9%</u>
Total Administration	<u>209,364</u>	<u>196,452</u>	<u>12,912</u>	<u>6.6%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	500,257	490,024	10,233	2.1%
Fringe Benefits	313,618	260,460	53,158	20.4%
Total Operations & Maintenance - Personnel	<u>813,875</u>	<u>750,484</u>	<u>63,391</u>	<u>8.4%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 - See Attached Schedule	358,058	356,363	1,695	0.5%
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	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>364,058</u>	<u>362,363</u>	<u>1,695</u>	<u>0.5%</u>
Total Operations & Maintenance	<u>1,177,933</u>	<u>1,112,847</u>	<u>65,086</u>	<u>5.8%</u>
<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	<u>16,220</u>	<u>16,220</u>	<u>-</u>	<u>0.0%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1 - Fire Prevention	8,780	-	8,780	#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	<u>8,780</u>	<u>-</u>	<u>8,780</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>25,000</u>	<u>16,220</u>	<u>8,780</u>	<u>54.1%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
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	355,000	55,000	300,000	545.5%
Total Principal Payments on Debt Service	80,000	80,000	-	0.0%
Total Interest Payments on Debt	28,060	31,740	(3,680)	-11.6%
TOTAL APPROPRIATIONS	<u>\$ 1,875,357</u>	<u>\$ 1,492,259</u>	<u>\$ 383,098</u>	<u>25.7%</u>

2016 Schedule of Salaries and Benefits

Gloucester Township Fire District #5 Camden

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution	Wages			
Clerk	1	\$ 8,500	\$ 8,500	-	-	-	-	\$ -	
Solicitor	1	5,600	5,600	-	-	-	-	-	
Administrator	1	20,000	20,000	-	-	33,393	3,326	36,719	
PERS Contribution				2,981				2,981	
Position #5									
Position #6									
Position #7									
Position #8									
Total Administration			\$ 34,100	\$ 2,981	\$ -	\$ 33,393	\$ 3,326	\$ 39,700	

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution	Wages			
Mechanic	1	\$ 30,000	\$ 30,000	-	-	-	-	\$ -	
Fire Official	1	83,805	83,805	-	-	22,022	7,974	29,996	
Fire Fighter	1	87,042	87,042	-	-	33,393	8,249	41,642	
Fire Fighter	1	82,409	82,409	-	-	33,393	7,867	41,260	
Fire Fighter	1	86,292	86,292	-	-	22,022	8,164	30,186	
Fire Fighter	1	85,709	85,709	-	-	23,936	8,120	32,056	
Alternates and Substitutes	20	2,250	45,000	-	-	-	-	-	
PFRS Contribution				102,812				102,812	
Health Insurance Retiree						35,666		35,666	
Position #10									
Position #11									
Position #12									
Position #13									
Position #14									
Total Operation & Maintenance			\$ 500,257	\$ -	\$ 102,812	\$ 170,432	\$ 40,374	\$ 313,618	

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution	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	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Administration, Operations & Offset by Revenue			\$ 550,577	\$ 2,981	\$ 102,812	\$ 203,825	\$ 43,700	\$ 353,318	

2016 Proposed Capital Budget

Gloucester Township Fire District #5
Camden

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

List Project Separately	Date of Local		Affirmative	
	Finance Board Approval	Date of Voter Approval	Vote Percentage	2015 Adopted 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	Date of Local		Affirmative	
	Finance Board Approval	Date of Voter Approval	Vote Percentage	2015 Adopted Budget
Pierce Ascendant 107' Ladder	Pending 1/13/16	10/06/15	100%	\$ 300,000
Capital Improvement #2				
Capital Improvement #3				
Capital Improvement #4				
Capital Improvement #5				
Capital Improvement #6				
Capital Improvement #7				
Total Down Payments				300,000
Total Capital Improvements & Down Payments				300,000
RESERVE FOR FUTURE CAPITAL OUTLAYS				55,000
TOTAL CAPITAL APPROPRIATIONS				\$ 355,000

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

\$	265,855
\$	34,145

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 (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1			04/26/07	\$ 80,000	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 120,000	\$ 650,000
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				80,000	80,000	90,000	90,000	90,000	90,000	90,000	120,000	650,000
<i>Bond Anticipation Notes</i>												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
<i>Capital Leases</i>												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
<i>Intergovernmental Loans</i>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
<i>Other Bonds or Notes Payable</i>												
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	\$ 90,000	\$ 120,000	\$ 650,000				

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 (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1	\$ 31,740	\$ 28,060	\$ 24,150	\$ 20,010	\$ 15,870			\$ 20,700	\$ 108,790
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	<u>31,740</u>	<u>28,060</u>	<u>24,150</u>	<u>20,010</u>	<u>15,870</u>			<u>20,700</u>	<u>108,790</u>
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	<u>\$ 31,740</u>	<u>\$ 28,060</u>	<u>\$ 24,150</u>	<u>\$ 20,010</u>	<u>\$ 15,870</u>			<u>\$ 20,700</u>	<u>\$ 108,790</u>

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.

2016 Fund Balance Reconciliation

Gloucester Township Fire District #5 Camden

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$	682,393
Less: Utilized in 2015 Adopted Budget		-
Proposed balance available		682,393
Estimated results of operations for the year ending December 31, 2015		100,000
Anticipated balance December 31, 2015		782,393
Less: Fund Balance utilized in 2016 Proposed Budget		34,145
Proposed balance after utilization in 2016 Proposed Budget	\$	748,248

RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$	210,855
Less: Utilized in 2015 Adopted Budget		-
Proposed balance available		210,855
Estimated results of operations for the year ending December 31, 2015		55,000
Anticipated balance December 31, 2015		265,855
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes		265,855
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2016 Proposed Budget	\$	-

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

2016 Referendums

Gloucester Township Fire District #5
Camden

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 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	2016 Proposed Budget Amount Requested	2015 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2016 Levy Cap Summary

Gloucester Township Fire District #5 Camden

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,465,296
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,465,296
Plus: 2% Cap Increase		29,306
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,494,602

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		7,463
Allowable Increase in Health Care Costs		7,294
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		-
Total Exclusions		14,757

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	3,588,200
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.190	6,818

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2013		13,630
Amount Utilized from Levy Cap Bank from 2014		18,013
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		1,547,819

Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,547,819

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,547,819
Cap Bank Available from Prior Year (2013) for 2016 Budget		13,630
Cap Bank Available from Prior Year (2014) for 2016 Budget		18,287
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		274
Cap Bank Available from Prior Year (2015) for 2016 Budget		18,747
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		18,747
Cap Bank from Current Year (2016) Available for 2017 Budget		(31,643)
Cap Bank Available from 2016 for 2017 Budget	\$	0

2016 Levy Cap Exclusion Calculations

Gloucester Township Fire District #5 Camden

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$ 2,981
2016 Proposed Budget PFRS Contribution Appropriated	102,812
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2016 Base Amount	105,793
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	2,786
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	95,544
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	98,330
Pension Contribution Exclusion	\$ 7,463

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$ -
20154 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ 108,060
2015 Adopted Budget Total Debt Service Appropriation	111,740
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$ 355,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund	265,855
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2016	34,145
2016 Base Amount	55,000
2015 Adopted Budget Total Capital Appropriation	55,000
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	55,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016	5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$ 33,393
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation	170,432
2016 Proposed Budget Group Health Insurance	203,825
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	30,339
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	161,601
2015 Adopted Budget Group Health Insurance	191,940
Net Increase (Decrease)	11,885
Net Increase Divided by 2015 Amount Budgeted = % Increase	6.19%
SFY 2016 State Health Average 5.8% Less 2% = % Increase Added to Current Levy	3.80%
% Increase less % Increase Exclusion = % Increase Inside Cap	2.39%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$ 4,591
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$ 7,294
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 752
2016 Increase in Appropriation	\$ 11,885

Schedule of Health Benefits - Detailed Cost Analysis

Gloucester Township Fire District #5
Camden

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	0	\$ -	\$ -	-	-	\$ -	-	#DIV/0!
Parent & Child	2	22,022	44,044	1	18,940	18,940	25,104	132.5%
Employee & Spouse (or Partner)	1	23,936	23,936	1	22,444	22,444	1,492	6.6%
Family	2	33,393	66,786	3	30,339	91,017	(24,231)	-26.6%
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	5		134,766	5		132,401	2,365	1.8%
Commissioners - Health Benefits - Annual Cost								
Single Coverage								#DIV/0!
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)								#DIV/0!
Family	1	33,393	33,393	1	30,339	30,339	3,054	10.1%
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	1		33,393	1		30,339	3,054	10.1%
Retirees - Health Benefits - Annual Cost								
Single Coverage								#DIV/0!
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)								#DIV/0!
Family	1	35,666	35,666	1	29,200	29,200	6,466	22.1%
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	1		35,666	1		29,200	6,466	22.1%
GRAND TOTAL	7		\$ 203,825	7		\$ 191,940	\$ 11,885	6.2%

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

YES
YES

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

	Proposed Budget 2016	Adopted Budget 2015	\$ Increase (Decrease)	% Increase (Decrease)
Administration - Other Expenses				
Election	1000.00	1000.00	0.00	0.00%
Insurance	45000.00	45000.00	0.00	0.00%
Membership Dues	3000.00	1000.00	2000.00	200.00%
Office Expense	15000.00	12000.00	3000.00	25.00%
Professional Services	23000.00	21000.00	2000.00	9.52%
Travel Expenses	1000.00	1000.00	0.00	0.00%
Reimbursements	8000.00	8000.00	0.00	0.00%
Total Administration - Other Expenses	96000.00	89000.00	7000.00	7.87%
Operations & Maintenance - Other Expenses				
SFS Grant Expenditures	1938.00	2463.00	(525.00)	-21.32%
Fire Preventio		7500.00	(7500.00)	-100.00%
Advertising	1000.00	1000.00	0.00	0.00%
Maintenance & Repairs - Building & Grounds	31000.00	31000.00	0.00	0.00%
Fire Company -Rental	15000.00	15000.00	0.00	0.00%
Hydrant Rental	140000.00	140000.00	0.00	0.00%
Training/ Education	10500.00	10000.00	500.00	5.00%
Uniforms	17000.00	14000.00	3000.00	21.43%
Utilities	39000.00	35000.00	4000.00	11.43%
Maintenance & Repairs - Vehicles	40000.00	40000.00	0.00	0.00%
Maintenance & Repairs - Fire Equipment	5000.00	5000.00	0.00	0.00%
Maintenance & Repairs - Fire Fighting Gear	4000.00	4000.00	0.00	0.00%
FSA Prevention		1200.00	(1200.00)	-100.00%
FSA Suppression	1120.00	1200.00	(80.00)	-6.67%
Computer	4000.00	4000.00	0.00	0.00%
Fire Fighting Gear	11000.00	10000.00	1000.00	10.00%
Radios	5000.00	5000.00	0.00	0.00%
Fire Equipment	32500.00	30000.00	2500.00	8.33%
Total Operations & Maintance - Other Exp.	358058.00	356363.00	1695.00	0.48%