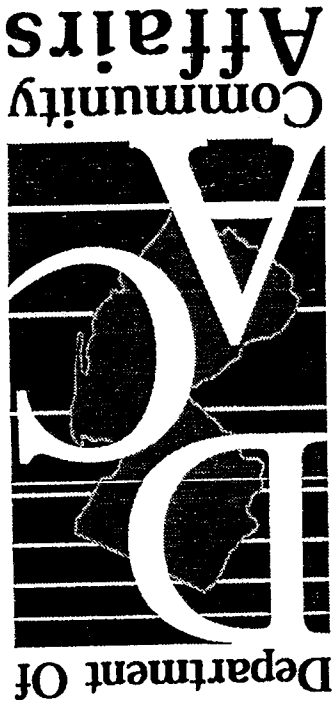


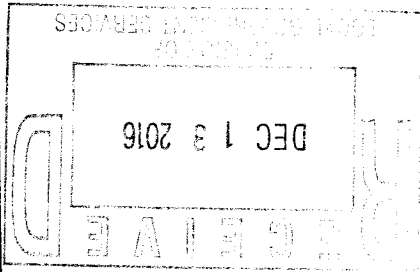
2017

GLoucester Township #5 Fire District Budget

www.glotwfiredistricts.com
(Fire District Web Address)



Division of Local Government Services



2017 FIRE DISTRICT BUDGET

Certification Section

2017

**Gloucester Township Fire District #5
FIRE DISTRICT BUDGET**

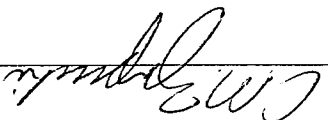
FISCAL YEAR: January 1, 2017 to December 31, 2017

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.

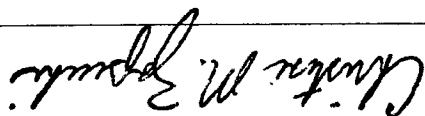
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: 
Date: 11/18/16

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: 12/29/16

2017 PREPARER'S CERTIFICATION

Gloucester Township Fire district #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

2017 PREPARER'S CERTIFICATION

OTHER ASSETS

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

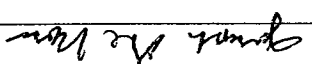
2017 APPROVAL CERTIFICATION

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 November, 2016. 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/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.glowtwpfiredistrict5.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.

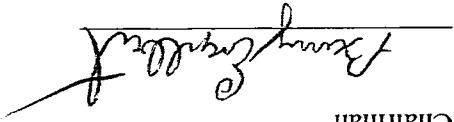
Name of Officer Certifying compliance

Barry Engelbert

Title of Officer Certifying compliance

Chairman

Signature



2017 FIRE DISTRICT BUDGET RESOLUTION

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 5 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 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 \$1,666,218, which includes an amount to be raised by taxation of \$1,588,680, and Total Appropriations of \$1,666,218; 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 1, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 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 6, 2016.

(Secretary's Signature)

Quinn De Mars

(Date)

11/1/2016

Board of Commissioners Recorded Vote

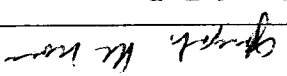
Member	Aye	Nay	Abstain	Absent
Barry Engelbert	<i>/</i>			
Joseph De Rosa	<i>/</i>			
John Moran	<i>/</i>			
Daryl T. Lloyd	<i>/</i>			
Chris Rinaldi	<i>/</i>			

2017 ADOPTION CERTIFICATION

Gloucester Township Fire District #5 FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 6th day of December, 2016.

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

2017 ADOPTED BUDGET RESOLUTION

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 5 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 6, 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 \$ 1,666,218, which includes amount to be raised by taxation of \$1,588,680, and Total Appropriations of \$1,666,218; 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 6, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, 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 \$1,666,218, which includes amount to be raised by taxation of \$1,588,680, and Total Appropriations of \$1,666,218; 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)

[Signature]

(Date)

12/6/2016

Board of Commissioners Recorded Vote

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

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 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:14-85.17? If so, provide the organization's incorporated name and amounts.

Total Assessed Valuation of District	\$768,836,700
Proposed Tax Rate per \$100 of Assessed Valuation	\$.00202

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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2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS
GLOUCESTER TOWNSHIP #5
Page N-1 continued

1. The proposed 2017 Annual Budget calls for appropriations in the amount of \$1,666,218 appropriations for 2016 were \$1,875,357 this is a decrease of \$209,139 or 11.2%. The main reason for the decrease is due to the funding of a \$300,000 down payment for a Pierce Ascendant 107' Ladder Truck in the 2016 adopted Annual Budget.
- The 2017 proposed Annual Budget Administration - Salaries and Wages have decreased by 16.4% from \$34,100 in the 2016 Adopted Annual Budget to \$28,500 in the proposed 2017 Annual Budget, a decrease of \$5,600. The variance was caused by a change in the way the solicitor for the District is paid. In prior years the solicitor received a salary of \$5600. The solicitor is now paid as a subcontractor and the amount of \$5,600 has been moved to Professional Services. Professional Services in the proposed 2017 Annual Budget has increased \$13,600 to \$36,600 from \$23,000 in the 2016 Adopted Budget. This is an increase of 59.13%, \$5,600 from the reclassification of the solicitors' fee, and \$8,000 for additional legal fees and increases to the Auditors fees.
- Cost of Operations & Maintenance - Fire Equipment for the proposed 2017 Annual Budget is \$60,000 this is an increase of \$27,500 or 84.62% over the 2016 Adopted Budget amount of \$32,500. The variance is due to anticipated equipment needs for the Pierce Ascendant 107' Ladder Truck purchased in 2016 and to be delivered in 2017.
2. The amount to be raised from taxation for the proposed 2017 Annual Budget is \$1,588,680 an increase of \$40,861 from the adopted 2016 Annual Budget amount of \$1,547,819, this amount is under the maximum amount allowed to be raised by taxation. The District will utilize \$50,000 of the Unrestricted Fund Balance to support the proposed 2017 Annual Budget.
3. The Gloucester Township fire District #5 is complying with the Property Tax Levy Cap.
4. N/A
5. There are no Capital Appropriations for the proposed 2017 Annual Budget. A down payment of \$300,000 for the lease purchase of a Pierce Ascendant 107' Ladder Truck was included in the 2016 Adopted Budget. The total debt is \$505,085 and has been

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS
GLOUCESTER TOWNSHIP #5
Page N-1 continued

financed at 3.5% interest for 10 years starting in 2017. The annual payment of \$60,912.64 has been, included in the proposed 2017 Annual Budget. The principal amount for 2017 is \$41,681 and interest is \$19,232.

6. N/A

7. N/A

FIRE DISTRICT CONTACT INFORMATION

2017

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, John Moran Co Secretary	
Phone: (ext.)		856-228-0678	
Fax:		856-374-0424	
E-mail:		Mbm35@comcast.net	

Name of Auditor:		Bowman & Company LLP	
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, 2017 to December 31, 2017

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 ☐ Yes, "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.

Board of Fire Commissioners

Gloucester Township Fire District No. 5
Lamb's 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: \$1,570.00
Subject to Competitive Bid: No

Employee: Margaret Martinis
Entity Name: M. Martin Enterprises, LLC
Relationship to Employee: Husband
Amount Paid: \$5,328.96
Subject to Competitive Bid: No

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

(CONTINUED)

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

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 Fire District #5**

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 2015.

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 County

Reportable Compensation from Fire District (W-2/1099)															
Position															
Name	Title	Average Hours per Week Dedicated to 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 the Fire 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	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, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1 Barry Engelbert	Chair. & Pers. Dir.		X	X	\$ 20,000			\$ 34,027	\$ 54,027						\$ 54,027
2 Joseph DeRosa	Treas. & Co. Sec.		X	X	6,316				6,316						6,316
3 John Moran	Comm. & Co. Sec.			X	5,216				5,216						5,216
4 Dayvi T. Lloyd	Commissioner		X		4,016				4,016						4,016
5 Chris Rinaldi	Commissioner		X		4,016				4,016						4,016
6									-						-
7									-						-
8									-						-
9									-						-
10									-						-
11									-						-
12									-						-
13									-						-
14									-						-
15									-						-
Total:					\$ 39,564	\$ -	\$ -	\$ 34,027	\$ 73,591						
					\$ 39,564	\$ -	\$ -	\$ 34,027	\$ 73,591						

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

Schedule of Health Benefits - Detailed Cost Analysis

Gloucester Township Fire District #5
Camden County

	# of Covered Members (Medical & Rx) Proposed	Annual Cost Estimate per Employee Proposed	Total Cost Estimate Proposed	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -	\$ -	#DIV/0!
Parent & Child	1	23,212	23,212	2	22,022	44,044	(20,832)	-47.3%
Employee & Spouse (or Partner)	1	22,001	22,001	1	23,936	23,936	(1,935)	-8.1%
Family	2	32,497	64,994	2	33,393	66,786	(1,792)	-2.7%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	4		110,207	5		134,766	(24,559)	-18.2%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	1	32,497	32,497	1	33,393	33,393	(896)	-2.7%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	1		32,497	1		33,393	(896)	-2.7%
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child	1	16,712	16,712			-	16,712	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	1	35,666	35,666	1	35,666	35,666	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	2		52,378	1		35,666	16,712	46.9%
GRAND TOTAL								
	7		\$ 195,082	7		\$ 203,825	\$ (8,743)	-4.3%

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
Camden County**

*Legal Basis for Benefit
(check applicable items)*

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2017 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 County

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	\$	1,547,819
Cap Bank Available from 2014 (See Levy Cap Certification)		275
Cap Bank Available from 2015 (See Levy Cap Certification)		18,747
Cap Bank Available from 2016 (See Levy Cap Certification)		-
Cap Bank Used from 2014		18,012
Cap Bank Used from 2015		-
Cap Bank Used from 2016		-
Changes in Service Provider (+/-)		
DLG5 Approved Adjustments		
Cancelled or Unexpended Referendum Amount		
(Enter as a positive number)		
Assessed Valuation of District for adopted budget		768,836,700
New Ratables - Increase in Valuations (New Construction and Additions)		4,506,300
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.202
Projected Tax Rate based upon Proposed Levy		0.205430191

Gloucester Township Fire District #5
Camden County

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2017 Revenue Schedule
Gloucester Township Fire District #5
Camden County

	2017 Proposed	2016 Adopted	2016 Adopted vs. Adopted	2017 Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 50,000	\$ 34,145	\$ 15,855	46.4%
Restricted Fund Balance	-	265,855	(265,855)	-100.0%
Total Fund Balance Utilized	50,000	300,000	(250,000)	-83.3%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)				
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)				
Emergency Assistance (N.J.S.A. 40A:14-26)				
Municipal Assistance (N.J.S.A. 40A:14-34)				
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)				
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)				
Leases - Local Municipality (N.J.S.A. 40A:14-83)				
Rental Income				
Total Miscellaneous Anticipated Revenues	-	-	-	
Sale of Assets (List Individually)				
Asset #1				
Asset #2				
Asset #3				
Asset #4				
Total Sale of Assets	-	-	-	
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1	600	600		0.0%
Investment Account #2				
Investment Account #3				
Investment Account #4				
Total Interest on Investments & Deposits	600	600		0.0%
Other Revenue (List in Detail)				
Other Revenue #1				
Other Revenue #2				
Other Revenue #3				
Other Revenue #4				
Total Other Revenue	-	-	-	
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	1,938	1,938		0.0%
Other Grant #1				
Other Grant #2				
Other Grant #3				
Other Grant #4				
Other Grant #5				
Total Operating Grant Revenue	1,938	1,938		0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized				
Annual Registration Fees	9,000	9,000		0.0%
Penalties and Fines	500	500		0.0%
Other Revenues	15,500	15,500		0.0%
Total Uniform Fire Safety Act	25,000	25,000		0.0%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1				
Other Offset Revenues #2				
Other Offset Revenues #3				
Other Offset Revenues #4				
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 77,538	\$ 327,538	\$ (250,000)	-76.3%

2017 Appropriations Schedule

Gloucester Township Fire District #5
Camden County

	2017 Proposed	2016 Adopted	2017 Proposed vs. 2016 Adopted	% Increase (Decrease)
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 28,500	\$ 34,100	\$ (5,600)	-16.4%
Commissioners	\$ 39,564	\$ 39,564	\$ -	0.0%
Fringe Benefits	37,008	39,700	(2,692)	-6.8%
Total Administration - Personnel	105,072	113,364	(8,292)	-7.3%
Administration - Other (List)				
Other Admin Expense #1 - See Attached Schedule	112,600	96,000	16,600	17.3%
Other Admin Expense #2	-	-	-	-
Other Admin Expense #3	-	-	-	-
Contingent Expenses	-	-	-	-
Other Assets, Non-Bondable #1	-	-	-	-
Other Assets, Non-Bondable #2	-	-	-	-
Other Assets, Non-Bondable #3	-	-	-	-
Total Administration - Other	112,600	96,000	16,600	17.3%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	512,354	500,257	12,097	2.4%
Fringe Benefits	342,991	313,618	29,373	9.4%
Total Operations & Maintenance - Personnel	855,345	813,875	41,470	5.1%
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1 - See Attached Schedule	386,638	358,058	28,580	8.0%
Other Operations & Maintenance Expense #2	-	-	-	-
Other Operations & Maintenance Expense #3	-	-	-	-
Contingent Expenses	-	-	-	-
Other Assets, Non-Bondable #1	6,500	6,000	500	8.3%
Other Assets, Non-Bondable #2	-	-	-	-
Other Assets, Non-Bondable #3	-	-	-	-
Total Operations & Maintenance - Other	393,138	364,058	29,080	8.0%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	16,220	16,220	-	0.0%
Fringe Benefits	-	-	-	-
Total Appropriations Offset with Revenue - Personnel	16,220	16,220	-	0.0%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1 - Fire Prevention	8,780	8,780	-	0.0%
Other Expense #2	-	-	-	-
Other Expense #3	-	-	-	-
Contingent Expenses	-	-	-	-
Other Assets, Non-Bondable #1	-	-	-	-
Other Assets, Non-Bondable #2	-	-	-	-
Other Assets, Non-Bondable #3	-	-	-	-
Total Appropriations Offset with Revenue - Other	8,780	8,780	-	0.0%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles	-	-	-	-
Equipment	-	-	-	-
Materials & Supplies	-	-	-	-
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	-
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1	-	-	-	-
Emergency Appropriation #2	-	-	-	-
Emergency Appropriation #3	-	-	-	-
Deferred Charge #1 (cite statute)	-	-	-	-
Deferred Charge #2 (cite statute)	-	-	-	-
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	-
Total Deferred Charges	-	-	-	-
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	-
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	-	-	-	-
Total Capital Appropriations	-	355,000	355,000	-100.0%
Total Principal Payments on Debt Service	131,681	80,000	51,681	64.6%
Total Interest Payments on Debt	43,382	28,060	15,322	54.6%
TOTAL APPROPRIATIONS	\$ 1,666,218	\$ 1,875,357	\$ (209,139)	-11.2%

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

	Proposed Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Administration - Other Expenses	2017	2016		
Election	1,000.00	1,000.00	0.00	0.00%
Insurance	48,000.00	45,000.00	3000.00	6.67%
Membership Dues	3,000.00	3,000.00	0.00	0.00%
Office Expense	15,000.00	15,000.00	0.00	0.00%
Professional Services	36,600.00	23,000.00	13600.00	59.13%
Travel Expenses	1,000.00	1,000.00	0.00	0.00%
Reimbursements	8,000.00	8,000.00	0.00	0.00%
Total Administration - Other Expenses	112,600.00	96,000.00	16600.00	17.29%
Operations & Maintenance - Other Expenses				
SFS Grant Expenditures	1,938.00	1,938.00	0.00	0.00%
Advertising	1,000.00	1,000.00	0.00	0.00%
Maintenance & Repairs - Building & Grounds	31,000.00	31,000.00	0.00	0.00%
Fire Company - Rental	15,000.00	15,000.00	0.00	0.00%
Hydrant Rental	140,000.00	140,000.00	0.00	0.00%
Training/ Education	10,500.00	10,500.00	0.00	0.00%
Uniforms	17,000.00	17,000.00	0.00	0.00%
Utilities	39,000.00	39,000.00	0.00	0.00%
Maintenance & Repairs - Vehicles	40,000.00	40,000.00	0.00	0.00%
Maintenance & Repairs - Fire Equipment	5,000.00	5,000.00	0.00	0.00%
Maintenance & Repairs - Fire Fighting Gear	4,000.00	4,000.00	0.00	0.00%
FSA Suppression	1,200.00	1,120.00	80.00	7.14%
Computer	4,000.00	4,000.00	0.00	0.00%
Fire Fighting Gear	12,000.00	11,000.00	1000.00	9.09%
Radios	5,000.00	5,000.00	0.00	0.00%
Fire Equipment	60,000.00	32,500.00	27500.00	84.62%
Total Operations & Maintenance - Other Exp.	386,638.00	358,058.00	28580.00	7.98%

2017 Schedule of Salaries and Benefits

Gloucester Township Fire District #5 Camden County

Administrative Positions Excluding Commissioners (List Individually)		Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Clerk		2	\$ 4,250	\$ 8,500					\$ -
Administrator		1	20,000	20,000				1,530	1,530
PERS Contribution					2,981			2,981	2,981
Health Insurance Commissioner							32,497		32,497
Position #5									-
Position #6									-
Position #7									-
Position #8									-
Total Administration				\$ 28,500	\$ 2,981	\$ -	\$ 32,497	\$ 1,530	\$ 37,008

Operation & Maintenance Positions (List Individually)		Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
Mechanic		1	\$ 30,000	\$ 30,000				\$ 9,761	\$ 9,761
Fire Official		1	88,800	88,800			22,001	14,259	36,260
Fire Fighter		1	85,684	85,684			32,497	14,022	46,519
Fire Fighter		1	88,218	88,218			23,212	14,215	37,427
Fire Fighter		1	85,684	85,684			-	14,022	14,022
Fire Fighter		1	88,968	88,968			32,497	14,272	46,769
Alternates and Substitutes		20	2,250	45,000				3,444	3,444
PFRS Contribution						85,766			85,766
Health Insurance Retiree							52,378		52,378
PERS Contribution					10,645				10,645
Position #11									-
Position #12									-
Position #13									-
Position #14									-
Total Operation & Maintenance				\$ 512,354	\$ 10,645	\$ 85,766	\$ 162,585	\$ 83,995	\$ 342,991

Salary Offset by Revenue Positions (List Individually)		Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
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				\$ 557,074	\$ 13,626	\$ 85,766	\$ 195,082	\$ 85,525	\$ 379,999

2017 Proposed Capital Budget

Gloucester Township Fire District #5
Camden County

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>
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)

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>
Capital Improvement #1						\$ 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

Debt Service Schedule - Principal

Gloucester Township Fire District #5
Camden County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Principa Outstanding
General Obligation Bonds												
General Obligation Bond #1				\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 570,000
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				80,000	90,000	90,000	90,000	100,000	100,000	100,000	-	570,000
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANs				-	-	-	-	-	-	-	-	-
Capital Leases												
Capital Lease #1					41,681	44,693	46,258	47,877	49,552	51,287	223,737	505,081
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				-	41,681	44,693	46,258	47,877	49,552	51,287	223,737	505,081
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	\$ 131,681	\$ 134,693	\$ 136,258	\$ 147,877	\$ 149,552	\$ 151,287	\$ 223,737	\$ 1,075,081

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

Debt Service Schedule - Interest

Gloucester Township Fire District #5
Camden County

	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1	\$ 28,060	\$ 24,150	\$ 20,010	\$ 15,870	\$ 11,500	\$ 7,130	\$ 2,070	\$ -	\$ 80,730
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	28,060	24,150	20,010	15,870	11,500	7,130	2,070	-	80,730
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
Capital Leases									
Capital Lease #1		19,232	16,219	14,655	13,036	11,360	9,626	19,914	104,041
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	19,232	16,219	14,655	13,036	11,360	9,626	19,914	104,041
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>\$ 28,060</u>	<u>\$ 43,382</u>	<u>\$ 36,229</u>	<u>\$ 30,525</u>	<u>\$ 24,536</u>	<u>\$ 18,490</u>	<u>\$ 11,696</u>	<u>\$ 19,914</u>	<u>\$ 184,771</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.

2017 Fund Balance Reconciliation

Gloucester Township Fire District #5
Camden County

UNRESTRICTED FUND BALANCE	
Beginning balance January 1, 2016 (1)	\$ 740,378
Less: Utilized in 2016 Adopted Budget	34,145
Proposed balance available	706,233
Estimated results of operations for the year ending December 31, 2016	
Anticipated balance December 31, 2016	706,233
Less: Fund Balance utilized in 2017 Proposed Budget	50,000
Proposed balance after utilization in 2017 Proposed Budget	\$ 656,233

RESTRICTED FUND BALANCE	
Beginning balance January 1, 2016 (1)	\$ 270,257
Less: Utilized in 2016 Adopted Budget	265,855
Proposed balance available	4,402
Estimated results of operations for the year ending December 31, 2016	
Anticipated balance December 31, 2016	4,402
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	
Proposed balance after utilization in 2017 Proposed Budget	\$ 4,402

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

Summary of Referendum Line Items		2017 Proposed Budget Amount	2016 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		2017 Proposed Budget Amount Requested	2016 Final Budget
Total Release of Restricted Fund Balance			

לחדש רבא ארבעה עשרה

[illegible]

Gloucester Township Fire District #5
Camden County

LEVY CAP CALCULATION	
Prior Year Amount to be Raised by Taxation for Fire District Purposes	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	Plus: 2% Cap Increase
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	
<i>Exclusions</i>	
Shared Service Exclusion	
Change in Total Debt Service Appropriation	
Allowable Pension Increases	
Allowable Increase in Health Care Costs	
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	
Less: Cancelled or Unexpended Referendum Amounts	
Increase in Ratable Valuation (New Construction/Additions)	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	
ADJUSTED TAX LEVY	
Amount Utilized from Levy Cap Bank from 2014	
Amount Utilized from Levy Cap Bank from 2015	
Amount Utilized from Levy Cap Bank from 2016	
Maximum Tax Levy Before Referendum	
Amount Proposed for Levy Cap Referendum	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	
CAP BANK CALCULATION	
Amount to be Raised by Taxation	
Cap Bank Available from Prior Year (2014) for 2017 Budget	
Cap Bank Available from Prior Year (2015) for 2017 Budget	
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget	
Cap Bank Available from Prior Year (2016) for 2017 Budget	
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget	
Cap Bank from Current Year (2017) Available for 2018 Budget	
Cap Bank Available from 2017 for 2018 Budget	

**Gloucester Township Fire District #5
Camden County**

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PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$	13,626
2017 Proposed Budget PERS Contribution Appropriated		85,766
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		99,392
2016 Adopted Budget PERS Contribution		2,981
2016 Adopted Budget PFRS Contribution		102,812
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		105,793
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$	-
2016 Adopted Budget LOSAP Appropriation		-
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	175,063
2015 Adopted Budget Total Debt Service Appropriation		108,060
Debt Service Exclusion	\$	67,003

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$	-
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2017 Base Amount		-
2016 Adopted Budget Total Capital Appropriation		355,000
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund		265,855
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		34,145
2016 Base Amount		55,000
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017		
2017 Proposed Budget Administration Health Insurance Appropriation	\$	32,497
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation		162,585
2017 Proposed Budget Group Health Insurance		195,082
2016 Adopted Budget Administration Health Insurance Appropriation		33,393
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation		170,432
2016 Adopted Budget Group Health Insurance		203,825
Net Increase (Decrease)		(8,743)
Net Increase Divided by 2016 Amount Budgeted = % Increase		0.00%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2017 Increase in Appropriation	\$	-