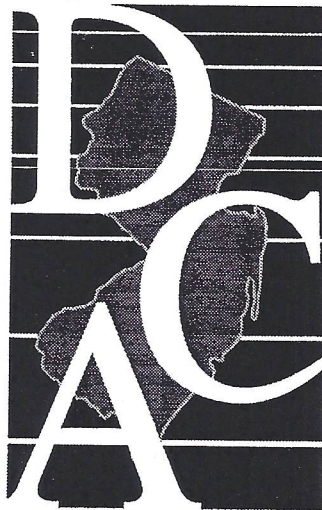


2018

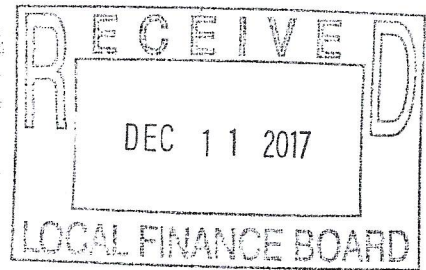
GLOUCESTER TOWNSHIP #5 Fire District Budget

www.glotwpfiredistrict5.com
(Fire District Web Address)

Department Of



**Community
Affairs**



Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section



2018

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET


FISCAL YEAR: January 1, 2018 to December 31, 2018

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: 1/8/18

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: _____

2018 PREPARER'S CERTIFICATION

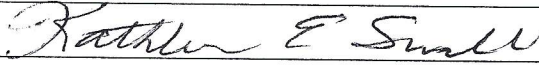
Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 East Evesham Road, Glendora, NJ 08029		
Phone Number:	856-312-1311	Fax Number:	856-312-0666
E-mail address:	ksmallcpa@verizon.net		

2018 PREPARER'S CERTIFICATION OTHER ASSETS


Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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		

2018 APPROVAL CERTIFICATION

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 5th day of December, 2017.

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:	<i>Joseph De Rosa</i>		
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:	Engelbert08@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

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

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


Name of Officer Certifying compliance

Barry Engelbert

Title of Officer Certifying compliance

Chairman

Signature



2018 FIRE DISTRICT BUDGET RESOLUTION

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 5 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 5, 2017; 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 \$1,687,491, which includes an amount to be raised by taxation of \$1,637,553, and Total Appropriations of \$1,687,491; 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 5, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 9, 2018.

Joseph De Rosa
(Secretary's Signature)

12/5/17
(Date)

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

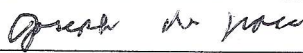
2018 ADOPTION CERTIFICATION

Gloucester Township Fire District #5

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 9th day of January, 2018.

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:	Engelbert08@comcast.net		

2018 ADOPTED BUDGET RESOLUTION

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2018 to December 31, 2018

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 5 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 9, 2018; 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 \$ 1,687,491, which includes amount to be raised by taxation of \$1,637,553, and Total Appropriations of \$1,687,491; 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 9, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, 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 \$1,687,491, which includes amount to be raised by taxation of \$1,637,553, and Total Appropriations of \$1,687,491; 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.

Joseph De Rosa
(Secretary's Signature)

1/16/18
(Date)

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			

2018 FIRE DISTRICT BUDGET
Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Gloucester Township Fire district #5

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 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	\$771,537,400
Proposed Tax Rate per \$100 of Assessed Valuation	\$.00206

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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GLOUCESTER TOWNSHIP FIRE DISTRICT #5
2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS
Page N-1 continued

1. The proposed 2018 Annual Budget calls for appropriations in the amount of \$1,687,491 appropriations for the 2017 Adopted Annual Budget were \$1,666,218 this is an increase of \$21,273 or 1.3%. The main reason for the increase is due to the contractual increases in salaries and benefits.

The 2018 proposed Annual Budget Administration - Salaries and Wages have increased by 35.1% from \$28,500 in the 2017 Adopted Annual Budget to \$38,500 in the proposed 2018 Annual Budget, an increase of \$10,000. The increase is due to the districts need to hire an Administrator. Fringe Benefits in the proposed 2018 Annual Budget for administrative personnel has increased \$4,479, to \$41,487 from \$37,008 in the 2017 Adopted Budget, due to payroll taxes and workers comp insurance associated with the new position, an increase of 12.1%.

Cost of Operations & Maintenance - Fire Equipment for the proposed 2018 Annual Budget is \$40,000 this is a decrease of \$20,000 or 33.33% as compared to the 2017 Adopted Annual Budget amount of \$60,000. The variance is due to equipment needs purchased in 2017 for the Pierce Ascendant 107' Ladder Truck purchased in 2016 and delivered in 2017. Maintenance & Repairs – Building and grounds have increased \$5,000 or 16.13% in the proposed 2018 Annual Budget to \$36,000 from \$31,000 in the Adopted 2017 Annual Budget the increase is for paving and lights for the parking lot.

2. The amount to be raised from taxation for the proposed 2018 Annual Budget is \$1,637,553 an increase of \$48,873 from the 2017 Adopted Annual Budget amount of \$1,588,680, this amount is under the maximum amount allowed to be raised by taxation. The District will utilize \$20,800 of the Unrestricted Fund Balance to support the proposed 2018 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 2018 Annual Budget and there were none in the 2017 Adopted Annual Budget. A Pierce Ascendant 107" Ladder Truck was purchased in the 2016 Adopted Budget and delivered in 2017, the total debt was \$505,085 and has been financed at 3.5% interest for 10 years starting in 2017. The

GLOUCESTER TOWNSHIP FIRE DISTRICT #5
2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS
Page N-1 continued

annual payment of \$60,912.64 has been, included in the proposed 2018 Annual Budget. The principal amount for 2018 proposed Annual Budget is \$44,693 and the interest is \$16,219. The principal amount for 2017 Adopted Annual Budget was \$41,681 and interest was \$19,232.

6. N/A

7. N/A

FIRE DISTRICT CONTACT INFORMATION

2018

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

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

Secretary/Treasurer:	Joseph DeRosa Treasurer/Co Secretary, John Moran Co Secretary		
Phone: (ext.)	856-228-0678	Fax:	856-374-0424
E-mail:	Engelbert08@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	Fax:	856-435-5833
E-mail:			

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Gloucester Township Fire District #5

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 – See attached
 - 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? YesIf 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) NoIf 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, 2018 to December 31, 2018

- 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

N-3 Question # 6 b. & c.

Employee: George W. Flinn

Entity Name: George J. Flinn Electricial Contractor

Relationship to Employee: Father

Amount Paid: \$879.00

Subject to Competitive Bid: No

Employee: Margaret Martinis

Entity Name: M. Martin Enterprises, LLC

Relationship to Employee: Husband

Amount Paid: \$4,195.83

Subject to Competitive Bid: No

Board of Fire Commissioners

Gloucester Township Fire District No. 5

Lambs Terrace Fire Company

1781 Sicklerville Road

Sicklerville, New Jersey 08081

856-228-0678

Fax: 856-374-0424

N-3 Question #8

LIST OF FIRE COMPANY VEHICLES

1990 PIERCE FIRE TRUCK	MOTOR POOL
1998 SPARTA FIRE TRUCK	MOTOR POOL
2005 SEAGRAVE FIRE TRUCK	MOTOR POOL
2006 FORD EXPEDITION	CHIEF'S COMMAND VEHICLE
2008 FORD F250 TRUCK	MOTOR POOL
2010 CHEVY TAHOE	MOTOR POOL
2017 PIERCE FIRE TRUCK	MOTOR POOL

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

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

Reportable Compensation from Fire District (W-2/ 1099)																													
Position			Commissioner				Former Officer		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 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		
Average Hours per Week Dedicated to Position		Title		Name		Chair. & Pers.Dir.		Commissioner		Former Officer		Base Salary/ Stipend		Bonus		Stipend		Total Compensation from Fire District		Total Compensation from Fire District		Total Compensation from Fire District		Total Compensation from Fire District		Total Compensation from Fire District		Total Compensation from Fire District	
1	Barry Engelbert	Chair. & Pers.Dir.		X	X	\$ 20,000		\$ 33,647	\$ 53,647																				\$ 53,647
2	Joseph DeRosa	Treas. & Co. Sec. Comm. & Co. Sec.		X	X	6,316			6,316																				6,316
3	John Moran	Sec.		X	X	5,216			5,216																				5,216
4	Dayrl T. Lloyd	Commissioner		X	X	4,016			4,016																				4,016
5	Chris Rinaldi	Commissioner		X	X	4,016			4,016																				4,016
6									-																			-	
7									-																			-	
8									-																			-	
9									-																			-	
10									-																			-	
11									-																			-	
12									-																			-	
13									-																			-	
14									-																			-	
15									-																			-	
Total:									\$ 39,564	\$ -	\$ -	\$ -	\$ 33,647	\$ 73,211														\$ -	\$ 73,211

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

	# of Covered		Annual Cost		Total Cost		# of Covered		Annual Cost		Total Current		% Increase	
	Members (Medical & Rx) Proposed Budget	Members (Medical & Rx) Proposed Budget	Estimate per Employee Proposed Budget	Estimate per Employee Proposed Budget	Estimate Proposed Budget	Estimate Proposed Budget	Members (Medical & Rx) Current Year	Members (Medical & Rx) Current Year	per Employee Current Year	per Employee Current Year	Year Cost	Year Cost	(Decrease)	(Decrease)
Active Employees - Health Benefits - Annual Cost														
Single Coverage					\$	\$					\$	\$		#DIV/0!
Parent & Child	1	24,362	24,362		24,362	24,362	1	23,212	23,212		23,212	1,150	1,150	5.0%
Employee & Spouse (or Partner)	1	23,151	23,151		23,151	23,151	1	22,001	22,001		22,001	1,150	1,150	5.2%
Family	2	33,647	67,294		67,294	67,294	2	64,994	129,988		129,988	(62,694)	(62,694)	-48.2%
Employee Cost Sharing Contribution (enter as negative -)											(30,462)	30,462	30,462	-100.0%
Subtotal	4		114,807		114,807		4		144,739		144,739	(29,932)	(29,932)	-20.7%
Commissioners - Health Benefits - Annual Cost														
Single Coverage					-	-					-	-	-	#DIV/0!
Parent & Child					-	-					-	-	-	#DIV/0!
Employee & Spouse (or Partner)					-	-					-	-	-	#DIV/0!
Family	1	33,647	33,647		33,647	33,647	1	32,497	32,497		32,497	1,150	1,150	3.5%
Employee Cost Sharing Contribution (enter as negative -)											(975)	975	975	-100.0%
Subtotal	1		33,647		33,647		1		31,522		31,522	2,125	2,125	6.7%
Retirees - Health Benefits - Annual Cost														
Single Coverage					-	-					-	-	-	#DIV/0!
Parent & Child					-	-					-	-	-	#DIV/0!
Employee & Spouse (or Partner)	1	17,184	17,184		17,184	17,184	1	21,227	21,227		21,227	(4,043)	(4,043)	-19.0%
Family	1	35,664	35,664		35,664	35,664	1	35,666	35,666		35,666	(2)	(2)	0.0%
Employee Cost Sharing Contribution (enter as negative -)														#DIV/0!
Subtotal	2		52,848		52,848		2		56,893		56,893	(4,045)	(4,045)	-7.1%
GRAND TOTAL	7		\$ 201,302		\$ 201,302		7		\$ 233,154		\$ 233,154	\$ (31,852)	\$ (31,852)	-13.7%

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

Yes
 Yes

Schedule of Accumulated Liability for Compensated Absences

Gloucester Township Fire District #5
Camden

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2017	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
K. BONK	76.25	\$ 25,529	X		
R. DONATO	230.5	75,991	X		
G. FLYNN	49.375	16,389	X		
J. ROSADO	16	5,101	X		
Total liability for accumulated compensated absences at January 1, 2017		\$ 123,009			

2018 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

2017 Adopted Budget - Amount to be Raised by Taxation	\$ 1,588,680
Cap Bank Available from 2015 (See Levy Cap Certification)	18,747
Cap Bank Available from 2016 (See Levy Cap Certification)	-
Cap Bank Available from 2017 (See Levy Cap Certification)	66,807
Cap Bank Used from 2015	-
Cap Bank Used from 2016	-
Cap Bank Used from 2017	-
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	771,537,400
New Ratables - Increase in Valuations (New Construction and Additions)	6,280,800
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.206
Projected Tax Rate based upon Proposed Levy	0.210531587

2018 Budget Summary

Gloucester Township Fire District #5 Camden

	<i>2018 Proposed Budget</i>	<i>2017 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	\$ 20,800	\$ 50,000	\$ (29,200)	-58.4%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	700	600	100	16.7%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,938	1,938	-	0.0%
Total Revenues Offset with Appropriations	<u>26,500</u>	<u>25,000</u>	<u>1,500</u>	6.0%
Total Revenues and Fund Balance Utilized	49,938	77,538	(27,600)	-35.6%
Amount to be Raised by Taxation to Support Budget	<u>1,637,553</u>	<u>1,588,680</u>	<u>48,873</u>	3.1%
Total Anticipated Revenues	<u>1,687,491</u>	<u>1,666,218</u>	<u>21,273</u>	1.3%
APPROPRIATIONS				
Total Administration	232,151	217,672	14,479	6.7%
Total Cost of Operations & Maintenance	1,257,918	1,248,483	9,435	0.8%
Total Appropriations Offset with Revenue	26,500	25,000	1,500	6.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	134,693	131,681	3,012	2.3%
Total Interest Payments on Debt	<u>36,229</u>	<u>43,382</u>	<u>(7,153)</u>	-16.5%
Total Appropriations	<u>1,687,491</u>	<u>1,666,218</u>	<u>21,273</u>	1.3%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2018 Revenue Schedule

Gloucester Township Fire District #5 Camden

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 20,800	\$ 50,000	\$ (29,200)	-58.4%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	20,800	50,000	(29,200)	-58.4%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	700	600	100	16.7%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	700	600	100	16.7%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,938	1,938	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	1,938	1,938	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	9,000	9,000	-	0.0%
Penalties and Fines	1,000	500	500	100.0%
Other Revenues	16,500	15,500	1,000	6.5%
Total Uniform Fire Safety Act	26,500	25,000	1,500	6.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	26,500	25,000	1,500	6.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 49,938	\$ 77,538	\$ (27,600)	-35.6%

2018 Appropriations Schedule

Gloucester Township Fire District #5 Camden

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 38,500	\$ 28,500	\$ 10,000	35.1%
Commissioners	\$ 39,564	\$ 39,564	-	0.0%
Fringe Benefits	41,487	37,008	4,479	12.1%
Total Administration - Personnel	119,551	105,072	14,479	13.8%
<i>Administration - Other (List)</i>				
Other Admin Expense #1 - See Attached Schedule	112,600	112,600	-	0.0%
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	112,600	112,600	-	0.0%
Total Administration	232,151	217,672	14,479	6.7%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	521,504	512,354	9,150	1.8%
Fringe Benefits	359,776	342,991	16,785	4.9%
Total Operations & Maintenance - Personnel	881,280	855,345	25,935	3.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 - See Attached Schedule	370,138	386,638	(16,500)	-4.3%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1	6,500	6,500	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	376,638	393,138	(16,500)	-4.2%
Total Operations & Maintenance	1,257,918	1,248,483	9,435	0.8%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	16,220	16,220	-	0.0%
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	16,220	16,220	-	0.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1 - Fire Prevention	8,780	8,780	-	0.0%
Other Expense #2 - Uniforms	1,500		1,500	#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	10,280	8,780	1,500	17.1%
Total Appropriations Offset with Revenue	26,500	25,000	1,500	6.0%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations			-	#DIV/0!
Total Principal Payments on Debt Service	134,693	131,681	3,012	2.3%
Total Interest Payments on Debt	36,229	43,382	(7,153)	-16.5%
TOTAL APPROPRIATIONS	\$ 1,687,491	\$ 1,666,218	\$ 21,273	1.3%

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

	Proposed Budget 2018	Adopted Budget 2017	\$ Increase (Decrease)	% Increase (Decrease)
<u>Administration - Other Expenses</u>				
Election	1,000.00	1,000.00	0.00	0.00%
Insurance	48,000.00	48,000.00	0.00	0.00%
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	36,600.00	0.00	0.00%
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	112,600.00	0.00	0.00%
<u>Operations & Maintenance - Other Expenses</u>				
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	36,000.00	31,000.00	5000.00	16.13%
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	15,500.00	17,000.00	(1500.00)	-8.82%
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	1,200.00	0.00	0.00%
Computer	4,000.00	4,000.00	0.00	0.00%
Fire Fighting Gear	12,000.00	12,000.00	0.00	0.00%
Radios	5,000.00	5,000.00	0.00	0.00%
Fire Equipment	40,000.00	60,000.00	(20000.00)	-33.33%
Total Operations & Maintance - Other Exp.	370,138.00	386,638.00	(16500.00)	-4.27%

2018 Schedule of Salaries and Benefits

Gloucester Township Fire District #5
Camden

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PERS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Clerk	2	\$ 4,250	\$ 8,500					\$ -
Administrator	1	30,000	30,000				4,824	4,824
PERS Contribution				3,016				3,016
Health Insurance Commissioner						33,647		33,647
Position #5								-
Position #6								-
Position #7								-
Position #8								-
Total Administration			\$ 38,500	\$ 3,016	\$ -	\$ 33,647	\$ 4,824	\$ 41,487

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PERS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Mechanic	1	\$ 30,000	\$ 30,000					\$ -
Fire Official	1	90,674	90,674			24,362	17,562	41,924
Fire Fighter	1	90,182	90,182			23,151	17,559	40,710
Fire Fighter	1	87,358	87,358			33,647	17,559	51,206
Fire Fighter	1	87,358	87,358				17,559	17,559
Fire Fighter	1	90,932	90,932			33,647	17,559	51,206
Alternates and Substitutes	20	2,250	45,000					-
PERS Contribution					93,737			93,737
Health Insurance Retiree						52,848		52,848
PERS Contribution				10,586				10,586
Position #11								-
Position #12								-
Position #13								-
Position #14								-
Total Operation & Maintenance			\$ 521,504	\$ 10,586	\$ 93,737	\$ 167,655	\$ 87,798	\$ 359,776

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PERS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
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			\$ 576,224	\$ 13,602	\$ 93,737	\$ 201,302	\$ 92,622	\$ 401,263

2018 Proposed Capital Budget

Gloucester Township Fire District #5
Camden

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>2018 Proposed Budget</i>	<i>2017 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>2018 Proposed Budget</i>	<i>2017 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 Down Payments					-	-

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

\$	-	\$
----	---	----

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

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 (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1				\$ 90,000	\$ 90,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 480,000
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				90,000	90,000	90,000	100,000	100,000	100,000	-	-	480,000
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs												-
Capital Leases												
Capital Lease #1 - Pierce Ladder Truck	10/06/15	100%	01/13/16	41,681	44,693	46,258	47,877	49,552	51,287	53,082	170,655	463,404
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	53,082	170,655	463,404
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				\$ 131,681	\$ 134,693	\$ 136,258	\$ 147,877	\$ 149,552	\$ 151,287	\$ 53,082	\$ 170,655	\$ 943,404

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

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

Debt Service Schedule - Interest

Gloucester Township Fire District #5
Camden

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1	\$ 24,150	\$ 20,010	\$ 15,870	\$ 11,500	\$ 6,900	\$ 2,300		\$	\$ 56,580
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	24,150	20,010	15,870	11,500	6,900	2,300			56,580
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
<i>Capital Leases</i>									
Capital Lease #1 - Pierce Ladder Truck	19,232	16,219	14,655	13,036	11,360	9,626	7,831	12,083	84,810
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	7,831	12,083	84,810
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<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 Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 43,382	\$ 36,229	\$ 30,525	\$ 24,536	\$ 18,260	\$ 11,926	\$ 7,831	\$ 12,083	\$ 141,390

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.

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

2018 Fund Balance Reconciliation

Gloucester Township Fire District #5 Camden

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 790,563
Less: Utilized in 2017 Adopted Budget	50,000
Proposed balance available	<u>740,563</u>
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	<u>740,563</u>
Less: Fund Balance utilized in 2018 Proposed Budget	20,800
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 719,763</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 59,061
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	<u>59,061</u>
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	<u>59,061</u>
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u><u>\$ 59,061</u></u>

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

2018 Referendums

Gloucester Township Fire District #5 Camden

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 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	2018 Proposed Budget Amount Requested	2017 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 Levy Cap Summary

Gloucester Township Fire District #5 Camden

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,588,680
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>1,588,680</u>
Plus: 2% Cap Increase	<u>31,774</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,620,454</u>

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	7,947
Allowable Increase in Health Care Costs	(3,902)
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	<u>4,045</u>
Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 6,280,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.206
ADJUSTED TAX LEVY	<u>1,637,437</u>
Amount Utilized from Levy Cap Bank from 2015	116
Amount Utilized from Levy Cap Bank from 2016	-
Amount Utilized from Levy Cap Bank from 2017	-
Maximum Tax Levy Before Referendum	<u>1,637,553</u>
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u><u>\$ 1,637,553</u></u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,637,553
Cap Bank Available from Prior Year (2015) for 2018 Budget	18,747
Cap Bank Available from Prior Year (2016) for 2018 Budget	-
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget	-
Cap Bank Available from Prior Year (2017) for 2018 Budget	<u>66,807</u>
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget	66,807
Cap Bank from Current Year (2018) Available for 2019 Budget	(116)
Cap Bank Available from 2018 for 2019 Budget	<u><u>\$ 0</u></u>

2018 Shared Services Exclusion Worksheet

Gloucester Township Fire District #5
Camden

[illegible]

2018 Levy Cap Exclusion Calculations

Gloucester Township Fire District #5 Camden

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$ 13,602
2018 Proposed Budget PFRS Contribution Appropriated	93,737
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	107,339
2017 Adopted Budget PERS Contribution	13,626
2017 Adopted Budget PFRS Contribution	85,766
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	99,392
Pension Contribution Exclusion	\$ 7,947

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$ -
2017 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$ 170,922
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	170,922
2017 Adopted Budget Total Debt Service Appropriation	175,063
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	175,063
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$ -
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	-
2017 Adopted Budget Total Capital Appropriation	-
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	-
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	
2018 Proposed Budget Administration Health Insurance Appropriation	\$ 33,647
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	167,655
2018 Proposed Budget Group Health Insurance	201,302
2017 Adopted Budget Administration Health Insurance Appropriation	32,497
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	162,585
2017 Adopted Budget Group Health Insurance	195,082
Net Increase (Decrease)	6,220
Net Increase Divided by 2016 Amount Budgeted = % Increase	3.19%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy	-2.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	5.19%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$ 10,122
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$ (3,902)
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 6,220
2018 Increase in Appropriation	\$ 6,220