

# 2015

Township of Gloucester Fire District No. 1 (0415-01)  
(Fire District name and number)

## Fire District Budget

<http://glotwpfiredistrict1.com>  
(Fire District Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

**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 Fire District No. 1

County:

Camden

**Levy Cap Calculation Summary**

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 303,800
Cap Bank Available from 2012 (See Levy Cap Certification)	183
Cap Bank Available from 2013 (See Levy Cap Certification)	149
Cap Bank Available from 2014 (See Levy Cap Certification)	317
Cap Bank Used from 2012	
Cap Bank Used from 2013	
Cap Bank Used from 2014	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	375,998,700
New Ratables - Increase in Valuations (New Construction and Additions)	
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.081
Projected Tax Rate based upon Proposed Levy	0.082393902

# **2015 FIRE DISTRICT BUDGET**

## **Certification Section**

2015

**Township of Gloucester Fire District No. 1 (0415-01)**

(Fire District Name and Number)

**FIRE DISTRICT BUDGET**

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

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2015 PREPARER'S CERTIFICATION

**Township of Gloucester Fire District No. 1 (0415-01)**  
(Fire District Name and Number)

## FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:	<i>Gary A Emmett</i>		
Name:	Gary Emmett		
Title:	Treasurer		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	(856)939-1194
E-mail address:	firedistrict1@glotwpfd1.comcastbiz.net		

# 2015 PREPARER'S CERTIFICATION OTHER ASSETS

**Township of Gloucester Fire District No. 1 (0415-01)**  
(Fire District Name and Number)

## FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:	<i>Gary a Emmett</i>		
Name:	Gary Emmett		
Title:	Treasurer		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	(856)939-1194
E-mail address:	firedistrict1@glotwpfd1.comcastbiz.net		

# 2015 APPROVAL CERTIFICATION

## Township of Gloucester Fire District No. 1 (0415-01)

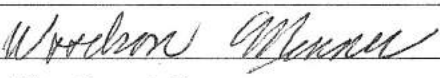
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 11th day of November, 2014.

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

Officer's Signature:			
Name:	Woodrow Minner		
Title:	Secretary		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	(856)939-1194
E-mail address:	<a href="mailto:firedistrict1@glotwpfd1.comcastbiz.net">firedistrict1@glotwpfd1.comcastbiz.net</a>		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: http://glotwpfiredistrict1.com/

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

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

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

Name of Officer Certifying compliance

Title of Officer Certifying compliance

Signature

Howard F Brooks  
Commissioner  




# 2015 FIRE DISTRICT BUDGET RESOLUTION

## Township of Gloucester Fire District No. 1 (0415-01)

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Township of Gloucester Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 11, 2014; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$351,102.00, which includes an amount to be raised by taxation of \$309,800.00, and Total Appropriations of \$351,102.00; 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 11, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 9, 2014.

  
(Secretary's Signature)

11 Nov. 2014  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Phil Knast	✓			
Gary Emmett	✓			
John Atkinson	✓			
Howard Brooks	✓			
Woody Munier	✓			


# 2015 ADOPTION CERTIFICATION

**Township of Gloucester Fire District No. 1 (0415-01)**  
(Fire District Name and Number)

## FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 9th day of December, 2014.

Officer's Signature:			
Name:	Woodrow Minner		
Title:	Secretary		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	(856)939-1194
E-mail address:	firedistrict1@glotwpfd1.comcastbiz.net		

# 2015 ADOPTED BUDGET RESOLUTION

## Township of Gloucester Fire District No. 1 (0415-01)

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Township of Gloucester Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 9, 2014; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$351,102.00, which includes amount to be raised by taxation of \$309,800.00, and Total Appropriations of \$351,102.00; 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 9, 2014 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$351,102.00, which includes amount to be raised by taxation of \$309,800.00, and Total Appropriations of \$351,102.00; 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)

9 Dec. 2014  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Phil KNAST	✓			
Gary ZEMMETT	✓			
JOHN ATKINSON	✓			
Howard Brooks	✓			
Woody MINNER	✓			

# **2015 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Township of Gloucester Fire District No. 1 (0415-01)

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

In the proposed budget for 2015, appropriations will increase by \$4,436 as compared to the 2014 adopted budget. This is a 1.3% increase. On budget page F-3 and F-3(Supplemental), certain individual lines are reflecting a variance with the 2014 adopted budget in excess of +/-10%. Due to certain disclosure requirements in the 2015 required budget format, certain stipends and fringe benefits shown as Other Expenses in 2014 are shown as personnel costs in the 2015 proposed budget<sup>(a)</sup>. In the following table, these budget lines as well as others requiring explanation are presented:

Budget Line	2015 Proposed	2014 Adopted	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Commissioner's Stipends <sup>(a)</sup>	\$19,900	\$18,900	\$1,000	5.3%
Website Coordinator	600	540	60	11.1% <sup>(1)</sup>
Chief's Stipend included in Other Outside Services <sup>(a)</sup>	3,200	3,000	200	6.7%
Volunteer Fringe Benefits <sup>(a)</sup>	28,500	25,800	2,700	23.6% <sup>(2)</sup>
Fire Official (USFA Stipends) <sup>(a)</sup>	9,900	8,700	1,200	13.8% <sup>(3)</sup>
U.F.S.A Office Supplies	1,568	3,442	(1,874)	(54.4%) <sup>(4)</sup>

<sup>(1)</sup>The cost of maintaining the Fire District's website has increased \$5 per month.

<sup>(2)</sup>This includes a \$1,700 or 17.3% increase for life insurance and a \$1,000 or 6.3% increase in the cost of worker's compensation due to increased costs from the providers.

<sup>(3)</sup>The cost of the services of the Fire Official has increased \$100 per month due to increased construction needing inspections in the District.

<sup>(4)</sup>In the 2014 budget a computer laptop was purchased and this amount is not required for 2015.

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.

The amount to be raised by taxation in the proposed 2015 budget of \$309,800 is an increase of \$6,000 over the 2014 budget amount of \$303,800. The 2014 tax rate is expected to increase by .001 over the 2014 rate. In the proposed 2015 budget, the Fire District will utilize \$30,318 unrestricted fund balance to aid in tax rate stabilization. This will reduce undesignated fund balance by less than 10%.

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.

The amount to be raised by taxation in the proposed 2015 budget of \$309,800 is an increase of \$6,000 over the 2014 budget amount of \$303,800. Under the Property Tax Levy CAP, the amount to be raised by taxation is limited to a 2% increase over the amount from the prior year; however certain adjustments are allowable additions in the calculation. The amount to be raised by taxation of \$309,800 in the proposed budget is less than the maximum amount allowed.

**2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS****Township of Gloucester Fire District No. 1 (0415-01)**

(Fire District Name and Number)

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

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.

Not applicable.

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.

The 2015 proposed budget includes an appropriation of \$43,000 for the annual payment of a capital lease for fire apparatus.

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.

Not applicable.

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.

Not applicable.

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	\$375,998,700.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.082

8. 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?

Not applicable.

# FIRE DISTRICT CONTACT INFORMATION

## 2015

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

<b>Name of Fire District:</b>	Township of Gloucester Fire District No. 1		
<b>Address:</b>	P.O. Box 38		
<b>City, State, Zip:</b>	Glendora	NJ	08029
<b>Phone: (ext.)</b>	(856) 939-1177	<b>Fax:</b>	(856) 939-1194

<b>Preparer's Name:</b>	Gary Emmett		
<b>Preparer's Address:</b>	P.O. Box 38		
<b>City, State, Zip:</b>	Glendora	NJ	08029
<b>Phone: (ext.)</b>	(856)767-1838 Cell (609)820-2988	<b>Fax:</b>	(856)939-1194
<b>E-mail:</b>	<a href="mailto:firedistrict1@glotwpfd1.comcastbiz.net">firedistrict1@glotwpfd1.comcastbiz.net</a>		

<b>Chairman:</b>	Philip A. Knast		
<b>Phone: (ext.)</b>	(856)939-1177	<b>Fax:</b>	(856)939-1194
<b>E-mail:</b>	<a href="mailto:firedistrict1@glotwpfd1.comcastbiz.net">firedistrict1@glotwpfd1.comcastbiz.net</a>		

<b>Treasurer:</b>	Gary Emmett		
<b>Phone: (ext.)</b>	(856)939-1177 Cell (609)820-2988	<b>Fax:</b>	(856)939-1194
<b>E-mail:</b>	<a href="mailto:firedistrict1@glotwpfd1.comcastbiz.net">firedistrict1@glotwpfd1.comcastbiz.net</a>		

<b>Name of Auditor:</b>	John F. Dailey, Jr.		
<b>Name of Firm:</b>	Bowman and Company LLP		
<b>Address:</b>	601 White Horse Road		
<b>City, State, Zip:</b>	Voorhees	NJ	08043
<b>Phone: (ext.)</b>	(856)435-6200 ext. 883	<b>Fax:</b>	(856)782-5083
<b>E-mail:</b>	<a href="mailto:jdailey@bowmanllp.com">jdailey@bowmanllp.com</a>		



# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Township of Gloucester Fire District No. 1 (0415-01) (Fire District Name and Number)

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

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

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



# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Township of Gloucester Fire District No. 1 (0415-01) (Fire District Name and Number)

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

Vehicle #	Make	Model	Year	Assigned/Position
810	Dodge	Durango	2008	Chief Riccardelli
FM-81	Dodge	Durango	2009	Fire Official Woods
818	Ford	F-350	2008	Motor Pool
819	Ford	F-350	2001	Motor Pool
813	HME (Squirt)	-----	1997	Motor Pool
815	Freight Liner (Utility)	-----	2005	Motor Pool
SQ-81	HME (Squad Pumper-Rescue	-----	2010	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? Not Applicable 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.

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**  
**Township of Gloucester Fire District No. 1 (0415-01)**  
(Fire District Name and Number)

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

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

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

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

Gloucester Fire District No. 1  
Camden

Reportable Compensation from Fire  
District (W-2/1099)

Name	Title	Average Hours per Week Dedicated to Position	Position		Base Salary/ Stipend	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
			Commissioner	Former Officer		Bonus									
1 Philip A. Knast	Chairman	7 X	X		\$ 3,700			\$ 385	4,085	Gloucester Township MUA	Sewer Maintenance Inspector	40	72880	20,058	4,085
2 Gary Emmett	Treasurer	7.5 X	X		3,700			385	4,085	CCMUA	Safety Coordinator	40	59155	4,200	67,140
3 Woodrow Minner	Secretary	6 X	X		3,400			385	3,785	Township of Runnemede	Police Officer	20	15787	-	19,572
4 Howard Brooks	Commissioner	7.5 X	X		3,400			385	3,785	Gloucester Township MUA	Sewer Maintenance Inspector	40	49035.42	23,798	76,978
5 John Atkinson Jr.	Commissioner/Clerk	6 X	X		3,700			385	4,085	Voorhees Fire District No. 3	EMS Supervisor	45	97509	34,802	141,496
6 Harry D. Woods	Fire Official	10.1		X	8,400			385	8,785						3,085
7 Michael Ricciardelli	Fire Chief	25		X	2,700			385	3,085						
8															
9															
10															
11															
12															
13															
14															
15															
Total:					\$ 29,000	\$ -	\$ -	\$ -	\$ 2,655	\$ 31,695			\$ 294,826	\$ 82,858	\$ 409,379

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:

## Schedule of Health Benefits - Detailed Cost Analysis

Gloucester Fire District No. 1  
Camden

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		Total Cost Estimate Proposed	# of Covered Members (Medical & Rx)	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Budget	Proposed	Budget	Proposed						
<b>Active Employees - Health Benefits - Annual Cost</b>										
Single Coverage	0	\$ -	0	\$ -	-	0	\$ -	-	\$ -	#DIV/0!
Parent & Child	0	-	0	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	0	-	0	-	-	0	-	-	-	#DIV/0!
Family	0	-	0	-	-	0	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					-					#DIV/0!
Subtotal	0	-	0	-	-	0	-	-	-	#DIV/0!
<b>Commissioners - Health Benefits - Annual Cost</b>										
Single Coverage	0	-	0	-	-	0	-	-	-	#DIV/0!
Parent & Child	0	-	0	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	0	-	0	-	-	0	-	-	-	#DIV/0!
Family	0	-	0	-	-	0	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					-					#DIV/0!
Subtotal	0	-	0	-	-	0	-	-	-	#DIV/0!
<b>Retirees - Health Benefits - Annual Cost</b>										
Single Coverage	0	-	0	-	-	0	-	-	-	#DIV/0!
Parent & Child	0	-	0	-	-	0	-	-	-	#DIV/0!
Employee & Spouse (or Partner)	0	-	0	-	-	0	-	-	-	#DIV/0!
Family	0	-	0	-	-	0	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)					-					#DIV/0!
Subtotal	0	-	0	-	-	0	-	-	-	#DIV/0!
<b>GRAND TOTAL</b>										
	0	-	0	-	-	0	-	-	\$ -	#DIV/0!

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

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

N/A

N/A

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

**Gloucester Fire District No. 1**  
**Camden**

**Legal Basis for Benefit**  
(check applicable items)

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# **2015 FIRE DISTRICT BUDGET**

## **Financial Schedules Section**

## 2015 Budget Summary

### Gloucester Fire District No. 1 Camden

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 30,318	\$ 32,382	\$ (2,064)	-6.4%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	500	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	2,584	2,584	-	0.0%
Total Revenues Offset with Appropriations	<u>7,900</u>	<u>7,400</u>	<u>500</u>	6.8%
Total Revenues and Fund Balance Utilized	41,302	42,866	(1,564)	-3.6%
Amount to be Raised by Taxation to Support Budget	<u>309,800</u>	<u>303,800</u>	<u>6,000</u>	2.0%
Total Anticipated Revenues	<u>351,102</u>	<u>346,666</u>	<u>4,436</u>	1.3%
<b>APPROPRIATIONS</b>				
Total Administration	57,146	52,990	4,156	7.8%
Total Cost of Operations & Maintenance	243,056	230,484	12,572	5.5%
Total Appropriations Offset with Revenue	7,900	20,192	(12,292)	-60.9%
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	31,778	30,512	1,266	4.1%
Total Interest Payments on Debt	<u>11,222</u>	<u>12,488</u>	<u>(1,266)</u>	-10.1%
Total Appropriations	<u>351,102</u>	<u>346,666</u>	<u>4,436</u>	1.3%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	#DIV/0!



# 2015 Revenue Schedule

## Gloucester Fire District No. 1 Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ 30,318	\$ 32,382	\$ (2,064)	-6.4%
Restricted Fund Balance	-	-	-	#DIV/0!
<b>Total Fund Balance Utilized</b>	<b>30,318</b>	<b>32,382</b>	<b>(2,064)</b>	<b>-6.4%</b>
<b>Miscellaneous Anticipated Revenues</b>				
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!
<b>Total Miscellaneous Anticipated Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Sale of Assets (List Individually)</b>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Sale of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
Certificates of Deposit and Interest on Checking Account	500	500	-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Interest on Investments &amp; Deposits</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Other Revenue (List in Detail)</b>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Other Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Operating Grant Revenue (List in Detail)</b>				
Supplemental Fire Service Act (P.L.1985,c.295)	2,584	2,584	-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Operating Grant Revenue</b>	<b>2,584</b>	<b>2,584</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Revenues Offset with Appropriations</b>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues	7,900	7,400	500	6.8%
<b>Total Uniform Fire Safety Act</b>	<b>7,900</b>	<b>7,400</b>	<b>500</b>	<b>6.8%</b>
<b>Other Revenues Offset with Appropriations (List)</b>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Other Revenues Offset with Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Revenues Offset with Appropriations</b>	<b>7,900</b>	<b>7,400</b>	<b>500</b>	<b>6.8%</b>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 41,302</b>	<b>\$ 42,866</b>	<b>\$ (1,564)</b>	<b>-3.6%</b>



## 2015 Appropriations Schedule

### Gloucester Fire District No. 1 Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -	\$ -	\$ -	#DIV/0!
Commissioners	\$ 19,900	\$ -	\$ 19,900	#DIV/0!
Fringe Benefits	2,396	-	2,396	#DIV/0!
Total Administration - Personnel	22,296	-	22,296	#DIV/0!
<i>Administration - Other (List)</i>				
Administration (Supplemental Schedule)	34,850	52,990	(18,140)	-34.2%
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Administration - Other	34,850	52,990	(18,140)	-34.2%
Total Administration	57,146	52,990	4,156	7.8%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	13,100	-	13,100	#DIV/0!
Fringe Benefits	26,104	-	26,104	#DIV/0!
Total Operations & Maintenance - Personnel	39,204	-	39,204	#DIV/0!
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Cost of Operations and Maintenance (Supplemental Schedule)	173,752	200,384	(26,632)	-13.3%
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses	3,000	3,000	-	0.0%
New Equipment	26,600	26,600	-	0.0%
Community Involvement	500	500	-	0.0%
			-	#DIV/0!
Total Operations & Maintenance - Other	203,852	230,484	(26,632)	-11.6%
Total Operations & Maintenance	243,056	230,484	12,572	5.5%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Appropriations Offset with Revenue (Supplemental Schedule)	7,900	20,192	(12,292)	-60.9%
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	7,900	20,192	(12,292)	-60.9%
Total Appropriations Offset with Revenue	7,900	20,192	(12,292)	-60.9%
<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 &amp; 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	31,778	30,512	1,266	4.1%
Total Interest Payments on Debt	11,222	12,488	(1,266)	-10.1%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 351,102</b>	<b>\$ 346,666</b>	<b>\$ 4,436</b>	<b>1.3%</b>

# 2015 Appropriation Schedule (Supplemental)

## Gloucester Fire District No. 1 Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<b>Administration - Other (List)</b>				
Election	1,300	1,200	100	8.3%
Insurance	300	300	-	0.0%
Dues and Fees	650	650	-	0.0%
Office Expenses	3,000	3,000	-	0.0%
Professional Services	29,000	28,400	600	2.1%
Commissioner Stipends	(1)	18,900	(18,900)	-100.0%
Website Coordinator	600	540	60	11.1%
	<u>34,850</u>	<u>52,990</u>	<u>(18,140)</u>	<u>-34.2%</u>
<b>Cost of Operations &amp; Maintenance - Other (List)</b>				
Insurance	25,800	26,450	(650)	-2.5%
Maintenance and Repair	28,350	28,350	-	0.0%
Supplies	600	600	-	0.0%
U.S.F.A. Office Supplies	1,568 (3)			
U.S.F.A. Dues	500 (3)			
Training	5,600	5,600	-	0.0%
Conventions and Travel	500	500	-	0.0%
Uniforms	5,000	5,000	-	0.0%
U.S.F.A. Uniforms	250 (3)			
Utilities	1,800	1,800	-	0.0%
Medical	4,000	4,000	-	0.0%
Fire Hydrant	40,000	39,000	1,000	2.6%
Other Outside Services	8,700	12,200	(3,500)	-28.7%
Other Rentals and Leases	47,000	47,000	-	0.0%
Supplemental Fire Services Grant	2,584	2,584	-	0.0%
Volunteer Fringe Benefits	(2)	25,800	(25,800)	-100.0%
Special Operations Group (S.O.G. Other Expenses)	1,500	1,500	-	0.0%
	<u>173,752</u>	<u>200,384</u>	<u>(28,950)</u>	<u>-14.4%</u>
<b>Appropriations Offset with Revenue - Other (List)</b>				
Fire Prevention Activities	7,600	7,000	600	8.6%
U.F.S.A. Stipends	(1)	8,700	(8,700)	-100.0%
U.F.S.A. Office Supplies	(3)	3,442	(3,442)	-100.0%
U.F.S.A. Dues	(3)	500	(500)	-100.0%
U.F.S.A. Equipment	300	300	-	0.0%
U.F.S.A. Uniforms	(3)	250	(250)	-100.0%
	<u>7,900</u>	<u>20,192</u>	<u>(12,292)</u>	

(1) Included in Cost of Operations Salary and Wages in 2015

(2) Included in Fringe Benefits in 2015

(3) Included in Cost of Operations and Maintenance Other in 2015

# 2015 Schedule of Salaries and Benefits

Gloucester Fire District No. 1  
Camden

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Commissioners Life Insurance	5		\$				\$ 2,396	\$ 2,396
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration							\$ -	\$ -
							\$ -	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Volunteer's Fringe Benefits	17		\$				\$ 25,146	\$ 25,146
Fire Chief Stipend	1	3,200	3,200				479	479
Fire Official	1	9,900	9,900				479	479
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 13,100	\$ -	\$ -	\$ -	\$ 26,104	\$ 26,104

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Position #1								\$
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 13,100	\$ -	\$ -	\$ -	\$ 28,500	\$ 28,500

# 2015 Schedule of Salaries and Benefits

Gloucester Fire District No. 1  
Camden

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Commissioner's Life Insurance	5		\$				\$ 2,396	\$ 2,396
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration							\$ -	\$ 2,396

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Volunteer's Fringe Benefits	17		\$				\$ 25,146	\$ 25,146
Fire Chief Stipend	1	3,200	3,200				479	479
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 3,200	\$ -	\$ -	\$ -	\$ 25,625	\$ 25,625

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Fire Official	1	\$ 9,900	\$ 9,900				479	479
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 9,900	\$ -	\$ -	\$ -	\$ 479	\$ 479
Total Administration, Operations & Offset by Revenue			\$ 13,100	\$ -	\$ -	\$ -	\$ 28,500	\$ 28,500

# 2015 Proposed Capital Budget

Gloucester Fire District No. 1  
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>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
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>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
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

# 5 Year Debt Service Schedule - Principal

Gloucester Fire District No. 1  
Camden

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
Total Principal - General Obligation Bonds												\$ -
<i>Bond Anticipation Notes</i>												
Total Principal - BANS												
<i>Capital Leases</i>												
Emergency Vehicle	02/20/10	72%	05/11/11	30,512	31,778	33,097	34,470	35,901	37,391	38,942	40,558	252,137
Total Principal - Capital Leases				30,512	31,778	33,097	34,470	35,901	37,391	38,942	40,558	252,137
<i>Intergovernmental Loans</i>												
Total Principal - Intergovernmental Loans												
<i>Other Bonds or Notes Payable</i>												
Total Principal - Other Bonds or Notes												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				\$ 30,512	\$ 31,778	\$ 33,097	\$ 34,470	\$ 35,901	\$ 37,391	\$ 38,942	\$ 40,558	\$ 252,137

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



# 5 Year Debt Service Schedule - Interest

Gloucester Fire District No. 1  
Camden

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									\$
	-	-	-	-	-	-	-	-	-
<i>Total Interest - General Obligation Bonds</i>									-
<i>Bond Anticipation Notes</i>									-
									-
<i>Total Interest Payments - BANs</i>									-
<i>Capital Leases</i>									-
<i>Emergency Vehicle</i>	12,488	11,222	9,903	8,530	7,099	4,851	3,300	1,684	46,589
<i>Total Interest Payments - Capital Leases</i>									-
<i>Intergovernmental Loans</i>	12,488	11,222	9,903	8,530	7,099	4,851	3,300	1,684	46,589
									-
<i>Total Interest Payments - Intergovernmental</i>									-
<i>Other Bonds or Notes Payable</i>									-
									-
<i>Total Interest Payments - Other Bonds or Notes</i>									-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$ 12,488	\$ 11,222	\$ 9,903	\$ 8,530	\$ 7,099	\$ 4,851	\$ 3,300	\$ 1,684	\$ 46,589

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

# 2015 Fund Balance Reconciliation

## Gloucester Fire District No. 1

### Camden

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 406,825
Less: Utilized in 2014 Adopted Budget	32,382
Proposed balance available	374,443
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	374,443
Less: Fund Balance utilized in 2015 Proposed Budget	30,318
Proposed balance after utilization in 2015 Proposed Budget	\$ 344,125

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 5,000
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	5,000
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	5,000
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	\$ 5,000

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



# 2015 Referendums

Gloucester Fire District No. 1  
Camden

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Not applicable		
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

Tax Levy Requested minus Maximum Allowable Levy

**\$ -**

As this page is adjusted this amount changes, should = \$0

(For Reference Purposes Only - from Levy Cap Summary based on  
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Not applicable		
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

# 2015 Levy Cap Summary

## Gloucester Fire District No. 1 Camden

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	303,800
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		303,800
Plus: 2% Cap Increase		6,076
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>309,876</b>

### Exclusions

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)	\$0.081	-
<b>ADJUSTED TAX LEVY</b>		<b>309,876</b>
Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		309,876
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>309,876</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	309,800
Cap Bank Available from Prior Year (2012) for 2015 Budget		183
Cap Bank Available from Prior Year (2013) for 2015 Budget		149
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		149
Cap Bank Available from Prior Year (2014) for 2015 Budget		317
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		317
Cap Bank from Current Year (2015) Available for 2016 Budget		76
Cap Bank Available from 2015 for 2016 Budget	<b>\$</b>	<b>76</b>

Gloucester Fire District No. 1  
Camden

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## 2015 Levy Cap Exclusion Calculations

### Gloucester Fire District No. 1 Camden

#### PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ -
2015 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	-
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	-
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	-
<b>Pension Contribution Exclusion</b>	<b>\$ -</b>

#### LOSAP CALCULATION

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

#### DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 43,000
2014 Adopted Budget Total Debt Service Appropriation	43,000
<b>Debt Service Exclusion</b>	<b>\$ -</b>

#### CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ -
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	-
2014 Adopted Budget Total Capital Appropriation	-
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	-
<b>Capital Expenditure Exclusion</b>	<b>\$ -</b>

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ -
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2015 Proposed Budget Group Health Insurance	-
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2014 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2015 Increase in Appropriation	\$ -