2017

Gloucester Township Fire District #2

Fire District Budget

www.glotwpfiredistrict2.com
(Fire District Web Address)

Department Of
Community
Affairs

LOCAL GOVT SERVICES
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Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: 1/10/17

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: _____

2017 PREPARER'S CERTIFICATION

Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

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

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

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

2017 PREPARER'S CERTIFICATION
OTHER ASSETS

Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

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

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

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

2017 APPROVAL CERTIFICATION

Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 14 day of December,2016.

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

Officer's Signature:			
Name:	Kevin Donahue		
Title:	Secretary/Treasurer		
Address:	43 Somerdale Road, Blackwood, NJ 08012		
Phone Number:	856-228-0032	Fax Number:	856-228-9007
E-mail address:	kdonahue@gtfd2.comcastbiz.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.glotwpfiredistrict2.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	George Genzel
Title of Officer Certifying compliance	Chairman
Signature	George M. Genzel

2017 FIRE DISTRICT BUDGET RESOLUTION
Gloucester Township Fire District #2

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

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 14, 2016; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of $2,009,341, which includes an amount to be raised by taxation of $1,700,051, and Total Appropriations of $2,009,341; 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 14, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 11, 2017.

_____ 12/14/16
(Secretary's Signature) (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
George Genzel	✓			
Kevin Donahue	✓			
Raymond Evans	✓			
Nick Ritz, Sr.	✓			
Joseph Reichert	✓			

2017 ADOPTION CERTIFICATION

Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 11th day of January, 2017.

Officer's Signature:			
Name:	Kevin Donahue		
Title:	Secretary/Treasurer		
Address:	43 Somerdale Rd., Blackwood, NJ 08012		
Phone Number:	856-228-0032	Fax Number:	856-228-9007
E-mail address:	kdonahue@gtfd2.comcastbiz.net		

2017 ADOPTED BUDGET RESOLUTION

Gloucester Township Fire District # 2

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

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 11, 2017; 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 $ 2,009,341, which includes amount to be raised by taxation of $1,700,051, and Total Appropriations of $2,009,341; 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 11, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of $2,009,341, which includes amount to be raised by taxation of $1,700,051, and Total Appropriations of $2,009,341; 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) 1-11-17 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
George Genzel	✓			
Kevin Donahue	✓			
Raymond Evans	✓			
Nick Ritz, Sr.	✓			
Joseph Reichert	✓			

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS
Gloucester Township Fire District #2

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

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation.

5. Complete a brief statement on the Annual Budget's proposed capital appropriations and payment methods, including debt service for the proposed budget year and for future years.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? 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	$1,175,806,700
Proposed Tax Rate per $100 of Assessed Valuation	$0.147

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?	$

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	

2017 Budget Message & Analysis
Gloucester Township Fire District #2
Fiscal Year: January 1, 2017 to December 31, 2017

1. The proposed 2017 Annual Budget calls for appropriations in the amount of $2,009,341 appropriations for 2016 Adopted Budget were $2,041,831; this is a decrease of $34,490 or 1.6%.

   The proposed Annual Budget for 2017 Administrative Salaries of $96,640 have decreased by $92,557 or 48.95% from the amount of $189,197 in the 2016 Adopted Budget. This decrease is due to the retirement of the Administrative Clerk/Fire Captain. This also caused a decrease in Administrative Fringe Benefits from $95,613 in the 2016 Adopted Budget, to $12,251 in the proposed 2017 Annual Budget, a decrease of $83,362 or 87.2%.

   Administration - Other Expenses; Subscriptions have increased in the proposed 2017 Annual Budget to $1,600 from $400 in the 2016 Adopted Annual Budget an increase of 300%, or $1200, a result of subscriptions having been under budgeted for in the past. Office Expense has decreased to $7,000 in the proposed 2017 Annual Budget from $10,000 in the 2016 Adopted Annual Budget, a decrease of $3,000 or 30% due to implementing a more efficient use of office supplies.

   Administration Other assets, Non-bondable - Computers in the proposed 2017 Annual Budget increased to $23,400 from $10,000 in the 2016Adopted Budget an increase of $13,400 or 134% because the district will be replacing outdated systems.

   Operations & Maintenance – Salaries have increased in the proposed 2017 Annual Budget to $457,939 from $355,622 in the 2016 Adopted Annual Budget, an increase of $102,317 or 28.8%. The increase is due to hiring a firefighter to replace one who retired, and the anticipation of hiring one additional firefighter. This is also the reason for the increase of $55,798 or 13.7% in Fringe Benefits for the proposed 2017 Annual Budget amount of $446,498, from $392,700 in the 2016 Adopted Budget.

   Operations & Maintenance – Other Expenses; Maintenance in the proposed 2017 Annual Budget is $237,700 it was $268,807 in the 2016 Adopted Budget a decrease of 11.6% or $31,107. The decrease is the result of completing pavement of the parking lot in 2016. Training/Education expenses for the 2016 Adopted Budget were $29,950, in the proposed 2017 Annual Budget it is $25,950 a decrease of $4,000 or 13.4%, this is due to the purchase of a training prop in 2016. Uniforms in the 2016 Adopted budget were $16,140 the expense has decreased $5,350 or 33.1% in the proposed 2017 Annual Budget to $10,800 a result in reduced uniform costs. Reimbursements increased $3,325 or 22.2% from $15,000 in the 2016 Adopted Budget to $18,325 in the proposed 2017 Annual Budget a result of increasing stipends for volunteers.

   Other Assets, Non Bondable - Radios in the 2016 Adopted Budget were $2,260 there is a decrease of $1,260, or 55.8% in the proposed 2017 Annual Budget amount of $1,000, this is the result of a onetime purchases made during fiscal year 2016.

2017 Budget Message & Analysis
Gloucester Township Fire District #2
Fiscal Year: January 1, 2017 to December 31, 2017

2. The amount to be raised from taxation for the proposed 2017 Annual Budget is $1,700,051; the amount has been reduced from the 2016 Adopted Budget by $17,000 or 1%. The amount is under the maximum amount allowed to be raised by taxation. The District will utilize $105,165 of the unrestricted fund balance to support the proposed 2017 Annual Budget; $219,457 was used in the 2016 Adopted Budget. $55,000 of the Restricted Fund Balance is being used in the proposed 2017 Annual Budget to offset the Capital Appropriation of a new Fire Official vehicle.

3. The Gloucester Township Fire District #2 is complying with the Property Tax Levy Cap

4. N/A

5. There is a Capital Appropriation of $55,000 for the purchase of a new Fire Official vehicle in 2017. The Fire District will pay for the vehicle in full using funds from the Restricted Fund Balance, no debt will be incurred.

6. N/A

7. N/A

FIRE DISTRICT CONTACT INFORMATION
2017

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

Name of Fire District:	Gloucester Township Fire District #2			
Address:	43 Somerdale Rd.			
City, State, Zip:	Blackwood		NJ	08012
Phone: (ext.)	856-228-0032	Fax:	856-228-9007	

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:	George Genzel		
Phone: (ext.)	856-228-0032	Fax:	856-228-9007
E-mail:	ggenzel@gtfd2.comcastbiz.net		

Secretary/Treasurer:	Kevin Donahue			
Phone: (ext.)	856-228-0032	Fax:	856-228-9007	
E-mail:	kdonahue@gtfd2.comcastbiz.net			

Name of Auditor:	John Dailey		
Name of Firm:	Bowman & Company, LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	
Phone: (ext.)	856-435-6200	Fax:	856-435-0440
E-mail:	jdailey@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Gloucester Township Fire District #2

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

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

1) Provide the number of regular voting members of the governing body: _____5_____

2) Provide the number of alternate voting members of the governing body: ____0_____

3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? _No_ *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)
Gloucester Township Fire District #2

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

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

9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? ___No_____ *If "yes," attach explanation including amount paid.*

10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? ___No____ *If "yes," attach explanation including amount paid.*

11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? _No_____

12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? ___N/A_____ *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? Yes *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.*

a. Implemented 2014
b. Eligible Volunteers: 43
c. Total Members Vested: 7
d. Annual Contributions: Fixed in 3 tiers ($600.00, $850.00 or $1,150.00 based on activity)
e. Total Budgeted: 2016 = $37,000/ 2017 = $32,000
f. Yes

Gloucester Township Fire District #2
Page N-3 - Question #8
List of Fire Districts Vehicles

Unit #	Resource ID	Year	Make	Model	VIN	Tag #	Assigned To
821	E821	2004	Pierce	Lance	4P1CL01H24A004552	MG64246	Motor Pool
822	E822	2004	Pierce	Lance	4P1CL01H44A004553	MG64245	Motor Pool
824	Ladder 82	1998	FWD/Seagrave	JG-00-DA	1F9H838J8WCST2060	MG34196	Motor Pool
825	Brush 82	1992	Ford	F350 Custom	1FTHF36M0NNA84344	MG2241	Motor Pool
826	Rescue 82	2005	Pierce	Lance	4P1CL01H35A005033	MG65896	Motor Pool
829	Utility 829	2000	Ford	F250 XLT SD	1FTNW21F6YED98543	MG41074	Motor Pool
8200	8201	2010	Ford	Expedition XLT	1FMJU1G56AEB64983	MG88268	Chief Gant
Duty Car	Battalion 82	2005	Ford	Explorer XLT	1FMZU73W45ZA75318	MG65911	Duty Officer (rotates)
FM82	FM 82	2005	Ford	Explorer XLT	1FMZU73W65ZA75319	MG65912	FM82 (Young)
FP Trlr	N/A	2005	Car-Mate	Trailer	5A3C612D26L000064	TFA90F	Motor Pool
FM82	FM 82	2016	Ford	F150	1FTEW1EF3GFD00484	22024MG	FM82 (Young)

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Gloucester Township Fire District #2

FISCAL YEAR: January 1, 20176 to December 31, 2017

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

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2015.

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

Fire District Schedule of Commissioners and Officers (Continued)

Gloucester Township Fire District #2
Camden County

	Name	Title	Average Hours per Week Dedicated to Position	Position: Commissioner	Position: Officer	Position: Former	Reportable Compensation from Fire District (W-2/ 1099): Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
1	George Genzel	Chairperson		X	X		$ 4,400	"None"	"None"	"None"	$ 4,400	n/a					$ 4,400
2	Kevin Donahue	Secretary/Treasurer		X	X		4,400	"None"	"None"	"None"	4,400	n/a					4,400
3	Ray Evans	Secondary Chairman		X			4,400	"None"	"None"	"None"	4,400	Glouc.Township Emergency Management	Coordinator		29,000		33,400
4	Nick Ritz Sr.	Commissioner		X			4,400	"None"	"None"	"None"	4,400	Borough of Runnemede	Public Works		60,000	16,855	81,255
5	Joseph Reichert	Commissioner		X			4,400	"None"	"None"	"None"	4,400	n/a					4,400
6											-						-
7											-						-
8											-						-
9											-						-
10											-						-
11											-						-
12											-						-
13											-						-
14											-						-
15											-						-
	Total:						$ 22,000	$ -	$ -	$ -	$ 22,000				$ 89,000	$ 16,855	$ 127,855

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

2017 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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

Name of Fire District:	**Gloucester Township Fire District #2**
County:	**Camden County**

Levy Cap Calculation Summary

2016 Adopted Budget - Amount to be Raised by Taxation	$	1,717,051
Cap Bank Available from 2014 (See Levy Cap Certification)		25,071
Cap Bank Available from 2015 (See Levy Cap Certification)		49,463
Cap Bank Available from 2016 (See Levy Cap Certification)		46,159
Cap Bank Used from 2014		-
Cap Bank Used from 2015		-
Cap Bank Used from 2016		-
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,175,806,700
New Ratables - Increase in Valuations (New Construction and Additions)		617,400
Adopted Fire District Tax Rate (three decimals) per $100		$0.147
Projected Tax Rate based upon Proposed Levy		0.144510057

2017 Budget Summary

Gloucester Township Fire District #2
Camden County

	2017 Proposed Budget	*2016 Adopted Budget*	*$ Increase (Decrease) Proposed vs. Adopted*	*% Increase (Decrease) Proposed vs. Adopted*
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	$ 160,165	$ 274,457	$ (114,292)	-41.6%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	601	550	51	9.3%
Total Other Revenue	10,000	10,000	-	0.0%
Total Operating Grant Revenue	106,224	7,473	98,751	1321.4%
Total Revenues Offset with Appropriations	32,300	32,300	-	0.0%
Total Revenues and Fund Balance Utilized	309,290	324,780	(15,490)	-4.8%
Amount to be Raised by Taxation to Support Budget	1,700,051	1,717,051	(17,000)	-1.0%
Total Anticipated Revenues	2,009,341	2,041,831	(32,490)	-1.6%
APPROPRIATIONS				
Total Administration	232,581	402,335	(169,754)	-42.2%
Total Cost of Operations & Maintenance	1,612,460	1,495,196	117,264	7.8%
Total Appropriations Offset with Revenue	32,300	32,300	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	32,000	37,000	(5,000)	-13.5%
Total Capital Appropriations	100,000	75,000	25,000	33.3%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	2,009,341	2,041,831	(32,490)	-1.6%
ANTICIPATED SURPLUS (DEFICIT)	$ -	$ -	$ -	#DIV/0!

2017 Revenue Schedule

Gloucester Township Fire District #2
Camden County

	2017 Proposed Budget	2016 Adopted Budget	$ Increase (Decrease) Proposed vs.Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	$ 105,165	$ 219,457	$ (114,292)	-52.1%
Restricted Fund Balance	55,000	55,000	-	0.0%
Total Fund Balance Utilized	160,165	274,457	(114,292)	-41.6%
Miscellaneous Anticipated Revenues				
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!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1	601	550	51	9.3%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	601	550	51	9.3%
Other Revenue (List in Detail)				
Other Revenue #1	10,000	10,000	-	0.0%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	10,000	10,000	-	0.0%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	7,473	7,473	-	0.0%
SAFER Grant	98,751	-	98,751	#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	106,224	7,473	98,751	1321.4%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	6,500	6,500	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues	25,000	25,000	-	0.0%
Total Uniform Fire Safety Act	31,500	31,500	-	0.0%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1	800	800	-	0.0%
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	800	800	-	0.0%
Total Revenues Offset with Appropriations	32,300	32,300	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	$ 309,290	$ 324,780	$ (15,490)	-4.8%

2017 Appropriations Schedule

Gloucester Township Fire District #2
Camden County

	2017 Proposed Budget	2016 Adopted Budget	$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	$ 96,640	$ 189,197	$ (92,557)	-48.9%
Commissioners	$ 22,000	$ 22,000	-	0.0%
Fringe Benefits	12,251	95,613	(83,362)	-87.2%
Total Administration - Personnel	130,891	306,810	(175,919)	-57.3%
Administration - Other (List)				
Other Admin Expense #1 - See Schedule	78,290	85,525	(7,235)	-8.5%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - Computers	23,400	10,000	13,400	134.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	101,690	95,525	6,165	6.5%
Total Administration	232,581	402,335	(169,754)	-42.2%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	457,939	355,622	102,317	28.8%
Fringe Benefits	446,498	392,700	53,798	13.7%
Total Operations & Maintenance - Personnel	904,437	748,322	156,115	20.9%
Cost of Operations & Maintenance - Other (List)				
Other Operations & Maintenance Expense #1- See Schedule	613,883	650,759	(36,876)	-5.7%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - Fire Equipment	55,775	56,855	(1,080)	-1.9%
Other Assets, Non-Bondable #2 - Grant Match	37,365	37,000	365	1.0%
Other Assets, Non-Bondable #3 - Radios	1,000	2,260	(1,260)	-55.8%
Total Operations & Maintenance - Other	708,023	746,874	(38,851)	-5.2%
Total Operations & Maintenance	1,612,460	1,495,196	117,264	7.8%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	31,500	31,500	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	31,500	31,500	-	0.0%
Appropriations Offset with Revenue - Other (List)				
Other Expense #1- Fire Prevention and Suppression	800	800	-	0.0%
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	800	800	-	0.0%
Total Appropriations Offset with Revenue	32,300	32,300	-	0.0%
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
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)	32,000	37,000	(5,000)	-13.5%
Total Capital Appropriations	100,000	75,000	25,000	33.3%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	$ 2,009,341	$ 2,041,831	$ (32,490)	-1.6%

2017 Schedule of Salaries and Benefits

Gloucester Township Fire District #2
Camden County

Administrative Positions Excluding Commissioners (List Individually)	*Number of Staff*	*Annual Wages*	*2017 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2017 Proposed Budget Fringe Benefits*
Administrator	1	$ 80,000	$ 80,000				$ 10,523	$ 10,523
Fire Prevention Clerk	1	16,640	16,640				1,273	1,273
Overtime, Holiday & Vac Payout			-					-
PERS			-	455				455
PFRS			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			$ 96,640	$ 455	$ -	$ -	$ 11,796	$ 12,251

Operation & Maintenance Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2017 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2017 Proposed Budget Fringe Benefits*
Fire Official	1	$ 83,280	$ 83,280			$ 37,903	$ 21,128	$ 59,031
Firefighter	1	61,651	61,651			37,902	21,128	59,030
Firefighter	1	81,752	81,752			37,903	21,128	59,031
Firefighter	1	80,224	80,224			37,902	21,128	59,030
Firefighter	1	40,842	40,842			37,902	21,127	59,029
Firefighter	1	40,842	40,842			37,902	21,127	59,029
Overtime, Holiday & Vac Payout	6	7,666	45,996					-
Substitutes & Overnight Duty Crews	21	1,112	23,352					-
PFRS			-		92,318			92,318
Retiree Medical Insurance			-					-
Retirement Expenses			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			$ 457,939	$ -	$ 92,318	$ 227,414	$ 126,766	$ 446,498

Salary Offset by Revenue Positions (List Individually)	*Number of Staff*	*Annual Wages*	*2017 Proposed Budget Salary & Wages*	*PERS Contribution*	*PFRS Contribution*	*Employee Group Health Insurance*	*Other Fringe Benefits*	*2017 Proposed Budget Fringe Benefits*
Fire Official	1	$ 31,500	$ 31,500					$ -
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			$ 31,500	$ -	$ -	$ -	$ -	$ -

Total Administration, Operations & Offset by Revenue			$ 586,079	$ 455	$ 92,318	$ 227,414	$ 138,562	$ 458,749

Gloucester Township
Fire District #2
Schedule of Other Expenses F-3

Administration - Other Expenses	Proposed Budget 2017	Adopted Budget 2016	$ Increase (Decrease)	% Increase (Decrease)
Election	1,000	1,100	(100)	-9.1%
Subscriptions	1,600	400	1,200	300.0%
Office Expense	7,000	10,000	(3,000)	-30.0%
Professional Services	67,690	66,525	1,165	1.8%
Miscellaneous	1,000	1,000	0	0.0%
Total Administration - Other Expenses	78,290	79,025	-735	0
Operations & Maintenance - Other Expenses				
SFS Grant Expenditures	7,473	7,473	0	0.0%
Fire Prevention - Promotions	21,000	21,000	0	0.0%
Advertising	900	900	0	0.0%
Insurance	47,185	44,938	2,247	5.0%
Maintenance	237,700	268,807	-31,107	-11.6%
Rental Charges	183,250	183,250	0	0.0%
Supplies	9,500	10,500	-1,000	-9.5%
Training/Education	25,950	29,950	-4,000	-13.4%
Uniforms	10,800	16,140	-5,340	-33.1%
Utilities	51,800	52,800	-1,000	-1.9%
Reimbursements	18,325	15,000	3,325	22.2%
Total Operations & Maintance - Other Exp.	613,883	650,758	-36,875	-5.7%

2017 Proposed Capital Budget

Gloucester Township Fire District #2
Camden County

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

List Project Separately	*Asset Type*	*Date of Local Finance Board Approval*	*Date of Voter Approval*	*Affirmative Vote Percentage*	*2017 Proposed Budget*	*2016 Adopted Budget*
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

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

List Project Separately	*Asset Type*	*Date of Local Finance Board Approval*	*Date of Voter Approval*	*Affirmative Vote Percentage*	*2017 Proposed Budget*	*2016 Adopted Budget*
Fire Official Vehicle	Utility Vehicle		12/06/16	100%	$ 55,000	$ 55,000
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					55,000	55,000
Total Capital Improvements & Down Payments					55,000	55,000
RESERVE FOR FUTURE CAPITAL OUTLAYS					45,000	20,000
TOTAL CAPITAL APPROPRIATIONS					$ 100,000	$ 75,000

Capital Appropriations Offset with Restricted Fund	$ 55,000	$ 55,000
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund		

Debt Service Schedule - Principal

Gloucester Township Fire District #2
Camden County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
Capital Leases												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				-	-	-	-	-	-	-	-	-
Intergovernmental Loans												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Debt Service Schedule - Interest

Gloucester Township Fire District #2
Camden County

	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
Capital Leases									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
Intergovernmental Loans									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

2017 Fund Balance Reconciliation

Gloucester Township Fire District #2
Camden County

UNRESTRICTED FUND BALANCE		
Beginning balance January 1, 2016 (1)	$	574,764
Less: Utilized in 2016 Adopted Budget		219,457
Proposed balance available		355,307
Estimated results of operations for the year ending December 31, 2016		
Anticipated balance December 31, 2016		355,307
Less: Fund Balance utilized in 2017 Proposed Budget		105,165
Proposed balance after utilization in 2017 Proposed Budget	$	250,142
RESTRICTED FUND BALANCE		
Beginning balance January 1, 2016 (1)	$	497,680
Less: Utilized in 2016 Adopted Budget		55,000
Proposed balance available		442,680
Estimated results of operations for the year ending December 31, 2016		
Anticipated balance December 31, 2016		442,680
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes		55,000
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2017 Proposed Budget	$	387,680

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

2017 Referendums

Gloucester Township Fire District #2
Camden County

Summary of Referendum Line Items	*2017 Proposed Budget Amount Requested*	*2016 Final Budget*
Total Referendum Line Items	$ -	$ -

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

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

2017 Levy Cap Summary

Gloucester Township Fire District #2
Camden County

LEVY CAP CALCULATION			
Prior Year Amount to be Raised by Taxation for Fire District Purposes			$ 1,717,051
Changes in Service Provider (+/-)			-
DLGS Approved Adjustments			-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation			1,717,051
Plus: 2% Cap Increase			34,341
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS			1,751,392
Exclusions			
Shared Service Exclusion			-
Change in Total Debt Service Appropriation			-
Allowable Pension Increases			-
Allowable Increase in Health Care Costs			780
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			25,000
Total Exclusions			25,780
Less: Cancelled or Unexpended Referendum Amounts			-
Increase in Ratable Valuation (New Construction/Additions)	$ 617,400		
Prior Year Local Fire District Tax Rate (3 decimals/$100)	$0.147		908
ADJUSTED TAX LEVY			1,778,080
Amount Utilized from Levy Cap Bank from 2014			-
Amount Utilized from Levy Cap Bank from 2015			-
Amount Utilized from Levy Cap Bank from 2016			-
Maximum Tax Levy Before Referendum			1,778,080
Amount Proposed for Levy Cap Referendum			-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			$ 1,778,080

CAP BANK CALCULATION			
Amount to be Raised by Taxation	$ 1,700,051		
Cap Bank Available from Prior Year (2014) for 2017 Budget	25,071		
Cap Bank Available from Prior Year (2015) for 2017 Budget	49,463		
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget			49,463
Cap Bank Available from Prior Year (2016) for 2017 Budget	46,159		
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget			46,159
Cap Bank from Current Year (2017) Available for 2018 Budget			78,029
Cap Bank Available from 2017 for 2018 Budget			$ 78,029

2017 Shared Services Exclusion Worksheet

Gloucester Township Fire District #2
Camden County

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
												$ -	$ -					$ -	$ -
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
												-	-					-	-
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Total		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

2017 Levy Cap Exclusion Calculations

Gloucester Township Fire District #2
Camden County

PENSION CONTRIBUTION CALCULATION		
2017 Proposed Budget PERS Contribution Appropriated	$	455
2017 Proposed Budget PFRS Contribution Appropriated		92,318
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		92,773
2016 Adopted Budget PERS Contribution		10,868
2016 Adopted Budget PFRS Contribution		92,351
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		
Net 2015 Base Amount		103,219
Pension Contribution Exclusion	$	-

LOSAP CALCULATION		
2017 Proposed Budget LOSAP Appropriation	$	32,000
2016 Adopted Budget LOSAP Appropriation		37,000
LOSAP Exclusion (+/-)	$	-

DEBT SERVICE CALCULATION		
2016 Proposed Budget Total Debt Service Appropriation	$	-
2015 Adopted Budget Total Debt Service Appropriation		-
Debt Service Exclusion	$	-

CAPITAL APPROPRIATION CALCULATION		
2017 Proposed Budget Total Capital Appropriation	$	100,000
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		55,000
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
		-
2017 Base Amount		45,000
2016 Adopted Budget Total Capital Appropriation		75,000
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund		55,000
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2016 Base Amount		20,000
Capital Expenditure Exclusion	$	25,000

HEALTH INSURANCE EXCLUSION CALCULATION		
SFY 2017		
2017 Proposed Budget Administration Health Insurance Appropriation	$	-
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation		227,414
2017 Proposed Budget Group Health Insurance		227,414
2016 Adopted Budget Administration Health Insurance Appropriation		32,506
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation		162,528
2016 Adopted Budget Group Health Insurance		195,034
Net Increase (Decrease)		32,380
Net Increase Divided by 2016 Amount Budgeted = % Increase		16.60%
SFY 2017 State Health Average **2.4%** Less 2% = % Increase Added to Current Levy		0.40%
% Increase less % Increase Exclusion = % Increase Inside Cap		16.20%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	$	31,600
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	$	780
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	$	27,699
2017 Increase in Appropriation	$	32,380

Schedule of Health Benefits - Detailed Cost Analysis

Gloucester Township Fire District #2
Camden County

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			$ -			$ -	$ -	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	6	37,902	227,414	5	32,506	162,530	64,884	39.9%
Employee Cost Sharing Contribution (enter as negative -)			(40,165)				(40,165)	#DIV/0!
Subtotal	6		187,249	5		162,530	24,719	15.2%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
GRAND TOTAL	6		$ 187,249	5		$ 162,530	$ 24,719	15.2%

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

Schedule of Accumulated Liability for Compensated Absences

Gloucester Township Fire District #2
Camden County

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, 2016	Dollar Value of Accrued Compensated Absence Liability	*Legal Basis for Benefit (check applicable items)* Approved Labor Agreement	Resolution	Individual Employment Agreement
GIAMBRI	80.375	$ 15,000	X		
ZAWOJSKI	210.5	58,402	X		
ADOMANIS	133	17,905	X		
YOUNG	190.125	18,279	X		
PROCOPIO	83.375	17,878	X		
ROBB	15	4,481			X
Total liability for accumulated compensated absences at January 1, 2016		$ 131,945			