

# 2017

Gloucester Township Fire District No. 4  
(Fire District name and number)

## Fire District Budget

<http://www.gtfd4.org>

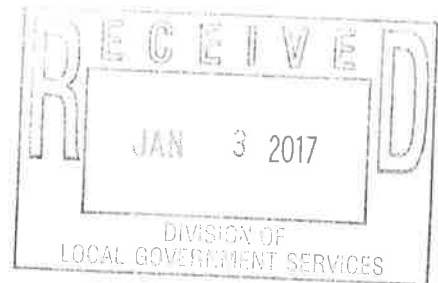
and

<http://www.blackwoodfire.org>

Department Of



Community  
Affairs



Division of Local Government Services

**2017 FIRE DISTRICT BUDGET**

**Certification Section**

2017

**Gloucester Township Fire District No. 4**

**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: \_\_\_\_\_

**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: Christina M. Zepucki Date: 11/20/17

# 2017 PREPARER'S CERTIFICATION

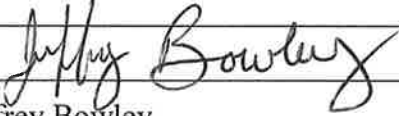
## Gloucester Township Fire District No. 4

### 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:			
Name:	Jeffrey Bowley		
Title:	CPA		
Address:	27 W Church Street Blackwood, NJ 08012		
Phone Number:	(856)228-8006	Fax Number:	(856)228-3629
E-mail address:	<a href="mailto:Jeff.bowley@jwbco.net">Jeff.bowley@jwbco.net</a>		

**2017 PREPARER'S CERTIFICATION  
OTHER ASSETS**

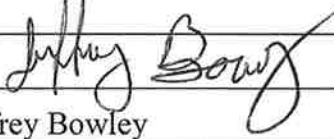
**Gloucester Township Fire District No. 4**

**FIRE DISTRICT BUDGET**

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

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

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

Preparer's Signature:			
Name:	Jeffrey Bowley		
Title:	CPA		
Address:	27 W Church St Blackwood, NJ 08012		
Phone Number:	(856)228-8006	Fax Number:	(856)228-3629
E-mail address:	Jeff.bowley@jwbco.net		

# 2017 APPROVAL CERTIFICATION

## Gloucester Township Fire District No. 4

### 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 16th day of November, 2016.

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

Officer's Signature:	<i>Warren M. Stout</i>		
Name:	Warren Stout		
Title:	Treasurer		
Address:	14 Central Ave Blackwood, NJ 08012		
Phone Number:	(856)227-7037	Fax Number:	(856)227-2494
E-mail address:	wstout@gtfd4.org		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

**Fire District's Web Address:** http://www.gtf4.org and http://www.blackwoodfire.org

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.

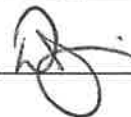
Name of Officer Certifying compliance

David J Vannoni

Title of Officer Certifying compliance

Chairman, Commissioner

Signature

  
\_\_\_\_\_

# 2017 FIRE DISTRICT BUDGET RESOLUTION

## Gloucester Township Fire District No. 4

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 16, 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.)

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,530,068, which includes an amount to be raised by taxation of \$1,381,174 and Total Appropriations of \$1,530,068; 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 16, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 28, 2016.

  
\_\_\_\_\_  
(Secretary's Signature)

11/16/16  
\_\_\_\_\_  
(Date)

### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
David Vannoni	✓			
John McCann				✓
Michael Coucoules	✓			
Ernest Jones				✓
Warren Stout	✓			



# 2017 ADOPTION CERTIFICATION

## Gloucester Township Fire District No. 4 (Fire District Name and Number)

### 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 28th day of December, 2016.

Officer's Signature:	<i>Warren M. Stout</i>		
Name:	Warren Stout		
Title:	Treasurer		
Address:	14 Central Ave. Blackwood, NJ 08012		
Phone Number:	(856)227-7037	Fax Number:	(856)227-2494
E-mail address:	wstout@gtfd.org		

# 2017 ADOPTED BUDGET RESOLUTION

## Gloucester Township Fire District No. 4

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

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 4 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 28, 2016; and

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

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

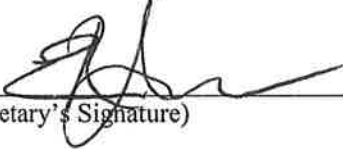
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,530,068, which includes amount to be raised by taxation of \$1,381,174, and Total Appropriations of \$1,530,068; and

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 28, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,530,068, which includes amount to be raised by taxation of \$1,381,174, and Total Appropriations of \$1,530,068; 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)

*28 Dec 2016*  
(Date)

### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
David Vannoni	✓			
John McCann	✓			
Michael Jones	✓			
Ernest Jones	✓			
Warren Stout	✓			

**2017 FIRE DISTRICT BUDGET**

**Narrative and Information Section**

# 2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Gloucester Township Fire District No. 4

**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.

**See Appendix A and B**

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.

**See Appendix B**

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.

**See Appendix B**

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. **N/A**

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.

**See Appendix B**

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. **N/A**

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	\$ 650,919,800
Proposed Tax Rate per \$100 of Assessed Valuation	\$ .00205

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	x	Yes		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

**N/A**

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/  
PARTIAL ASSESSMENTS**  
(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Gloucester Township County: Camden

Fire District Code: F04 Total Number of Fire Districts: 6

**File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality**

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

**ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.**

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

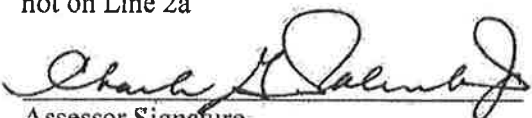
\$ 650,919,800 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) **minus** the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). **Do not include** Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 1,147,800 (2a)

— \$ 0 (2b)

= \$ 1,147,800 (2c)

  
Assessor Signature

10/01/16  
Date


**TAX COLLECTOR**

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

.00205 (3)

4. Amount of permitted revenue increase =  
Line 2c \* Line 3  
(N.J.S.A. 40A:4-45.45)

\$ 2,352.99 (4)

  
Tax Collector Signature

10/01/16  
Date

## 2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

### Gloucester Township Fire District No. 4

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

### Appendix A

	2017 Proposed Budget	2016 Current Year Final Budget	\$ Diff	% Diff
<b>Admin - Personnel</b>				
SALARIES & WAGES	\$65,795	\$35,150	\$30,645	87.2%
COMMISSIONERS	\$20,400	\$20,100	\$300	1.5%
CHIEF STIPEND	\$0	\$2,400	(\$2,400)	100.0%
FRINGE BENEFITS	\$47,712	\$44,684	\$3,028	6.8%
<b>Total Admin Personnel</b>	<b>\$133,907</b>	<b>\$102,334</b>	<b>\$31,573</b>	<b>30.9%</b>
<b>Admin - Other</b>				
ELECTION	\$1,700	\$1,700	\$0	0.0%
OFFICE EXPENSES	\$7,000	\$6,900	\$100	1.4%
PROFESSIONAL FEES	\$56,700	\$61,700	(\$5,000)	-8.1%
MISCELLANEOUS	\$600	\$600	\$0	0.0%
<b>Total Admin Operating Expenses</b>	<b>\$66,000</b>	<b>\$70,900</b>	<b>(\$4,900)</b>	<b>-6.9%</b>
<b>Total Admin</b>	<b>\$199,907</b>	<b>\$173,234</b>	<b>\$26,673</b>	<b>15.4%</b>
<b>Cost of Operations - Operating</b>				
ADVERTISING	\$2,000	\$2,000	\$0	0%
INSURANCE	\$33,500	\$32,400	\$1,100	3.4%
MAINTENANCE AND REPAIRS	\$114,000	\$128,500	(\$14,500)	-11.3%
FEES AND PERIODICALS	\$1,100	\$1,100	\$0	0.0%
RENTAL CHARGES	\$197,000	\$197,000	\$0	0.0%
FUEL & MATERIALS EXPENSE	\$14,000	\$12,500	\$1,500	12.0%
TRAINING & EDUCATION	\$15,500	\$36,400	(\$20,900)	-57.4%
UNIFORMS	\$14,300	\$13,300	\$1,000	7.5%
UTILITIES	\$30,600	\$30,600	\$0	0.0%
PROMOTIONS	\$14,000	\$13,500	\$500	3.7%
REIMBURSEMENTS - CLOTHING & FOOD	\$15,000	\$14,000	\$1,000	7.1%
SFS GRANTS	\$4,450	\$4,450	\$0	0.0%
TELEPHONE	\$7,800	\$7,500	\$300	4.0%
<b>Total Additional Operating Expenses Operations</b>	<b>\$463,250</b>	<b>\$493,250</b>	<b>(\$30,000)</b>	<b>-6.1%</b>
<b>Cost of Operations - Other Assets, Non-Bondable</b>				
NEW FIRE EQUIPMENT	\$23,000	\$23,000	\$0	0.0%
COMMUNICATION EQUIPMENT	\$3,500	\$3,500	\$0	0.0%
OFFICE EQUIPMENT	\$3,000	\$3,000	\$0	0.0%
SHOP EQUIPMENT	\$1,200	\$1,000	\$200	16.7%
COMPUTER EQUIPMENT	\$10,000	\$10,000	\$0	0.0%
MAPS/COMPRESSORS	\$2,000	\$1,800	\$200	10.0%
BUILDING MAINTENANCE AND REPAIR	\$10,000	\$10,000	\$0	0.0%
FIRE STATIONS #2 SAFETY IMPR. & RENOVATIONS	\$70,000	\$35,000	\$35,000	50.0%
RESERVE FOR RENT IMPROVEMENTS	\$0	\$0	\$0	0.0%
AIR PACKS/ HOSES	\$5,000	\$5,000	\$0	0.0%
<b>Total Additional Cost of Operations Other Assets</b>	<b>\$127,700</b>	<b>\$92,300</b>	<b>\$35,400</b>	<b>38.4%</b>
<b>Total Cost of Operations and Maintenance</b>	<b>\$590,950</b>	<b>\$585,550</b>	<b>\$5,400</b>	<b>0.9%</b>

## Gloucester Township Fire District No. 4

**FISCAL YEAR: January 1, 2017 to December 31, 2017**  
**2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS**

### 1. Explanation of Variances

Explanation of Revenue variances of +/- 10%

1. **Fund Balance Utilized:** The fire districts budget reduces the amount of proposed fund balance to be utilized by \$12,566 from the prior year. As part of the current year budget the fire house includes \$62,000 in capital appropriations that will be reserved by the fire district for future capital outlays of fire equipment. Additionally, the budget includes \$70,000 in safety improvements to station #2 of which \$35,000 was budgeted last year and not spent. See #2 Proposed impact below.
2. **Sale of Assets:** The fire district sold the ?? and bought a new fire prevention vehicle in 2016. There is no sale of assets expected in 2017.
3. **Revenues Offset with Appropriations: Penalties and Fines:** Over the course of 2016 the district experienced an increase in revenue from fines and penalties and has budgeted accordingly for the expected revenue increases in 2017.
4. **Other Revenues Offset with Appropriations: Smoke Detector Fees,** the district experienced an increase in revenue from smoke detector fees over the last year and has budgeted accordingly for the expected revenue increases in 2017.
5. **Other Revenues Offset with Appropriations: Safer Grant:** The safer grant was only a two-year grant that expired at the end of 2015 and was extended through March 2016. The grant has now been fully expended and no longer available.

Explanation of Appropriations variances of +/- 10%

1. **Administrative Salaries and Wages:** The amount is an increase over last year due to the full-time clerk moving from clerk I to clerk II and thus receiving a raise. The line item also includes additional amounts for a part-time administrator to take administrative duties off the hands of the chief.
2. **Appropriations Offset with Revenue Personnel:** There is a decrease in salary and wages offset with revenue because of no longer receiving the safer grant for reimbursement of firefighter # 2 salary.
3. **Appropriations Offset with Revenue Personnel:** The UFSA suppression and prevention costs are expected to rise in 2016.

Explanation of Variances on Appendix A of +/- 10%

1. **Chief Stipend:** It was decided by the board to hire an administrator to remove the administrative burden from the chief who is volunteer.
2. **Professional Fees:** The fire district reduced costs for professional IT services.
3. **Maintenance and Repairs:** One of the career firefighters received training during the year. As a result, the district expects to be able to utilize this training in order to complete some repairs and maintenance

in house.

Explanation of Variances on Appendix A of +/- 10% Continued

4. Fuel and materials expenses: The budget was increased as result of increased fees associated with UFSA inspection materials and equipment.
5. Training and Education: The fire district sent a career firefighter to PENCO Tech to replace the retiring mechanic in 2016 and will not incur the associated education costs again in 2017.
6. Shop Equipment: The district expects to slightly increase spending in shop equipment over last year by \$200.
7. Maps/Compressor: The district expects to slightly increase spending in maps/compressors over last Year by \$200.
8. The \$35,000 in expected improvements for the fire suppression system was not incurred in 2016 and the whole system at a cost of \$70,000 will be installed in 2017.

## 2. Proposed Impact

The impact of the proposed budget will push the amount to be raised by taxation to the maximum allowable increase without going over. By continuing to utilize the maximum amount of taxation the fire district is able reserve funds to be used for future capital appropriations. This gradual increase will hopefully prevent the need for a large increase in the budget in a future year for the purchase of new equipment. However, because of staying within the maximum amount to be raised by taxation, the district has budgeted to utilize \$104,344 in fund balance to cover additional costs.

The anticipated amount exceeds 10% of the unrestricted fund balance, however, this is due to amounts budgeted for expenditures not incurred in the prior year, one time expenditures, and amounts to be reserved for future capital appropriations. These expenditures include \$35,000 in safety improvements to station #2 that did not take place in 2016 and will now take place in 2017. Additionally, the budget includes \$70,000 in capital outlays that will be reserved for future years. The amount to be utilized should not have a large impact on the following year's budget because the amount to be raised by taxation is enough to cover operations of the fire district and the fire district is currently utilizing unrestricted fund balance to prepare for the future.

On the fund balance reconciliation page, you will see that the fire district expects to add to the current unrestricted fund balance in 2016. This is in large part due to the fire district not using, over \$103,000, of the fund balance in 2016 to budget for an employee who ended up retiring at the end of 2015.

## 3. Property Tax Levy Cap

See answer to number 2 above. The fire district is not exceeding the levy cap.

## 4. Release from Restricted Funds:

N/A, the fire district is not releasing restricted funds.

## 5. Proposed Capital Appropriations

The proposed capital appropriations of \$70,000 is for the purchase air packs, (\$8,000) and fire apparatus (\$62,000) to be reserved for purchases in years beyond 2017. The fire district has been reserving \$8,000 a year for the past six years to be expended from reserves when all the air packs needs to be replaced. The fire district



will reserve an additional \$62,000 this year in addition to the \$18,000 last year for the down payment on a fire engine in a future year.

**6. Cash Deficit:**

N/A, the fire district does have a cash deficit.

**7. Duly Incorporated Organization**

Yes, the fire district covers the costs of all fire equipment, vehicles, first aid and supplies used by the district to respond to emergencies. The Blackwood Volunteer Fire Company is given access to the equipment and supplies, but there are no specific amounts given to the organization for their own spending. Any supplies needed to service the district are purchased by the fire district and approved by the board of fire station # 4.

# FIRE DISTRICT CONTACT INFORMATION 2017

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

<b>Name of Fire District:</b>	Board of Fire Commissioners Gloucester Township Fire District #4		
Address:	14 West Central Avenue		
City, State, Zip:	Blackwood	NJ	08023
Phone: (ext.)	(856) 227-7037	Fax:	(856)227-2494

<b>Preparer's Name:</b>	Jeffrey Bowley, CPA		
Preparer's Address:	27 W Church St		
City, State, Zip:	Blackwood	NJ	08012
Phone: (ext.)	(856) 228-8006	Fax:	(856)228-3629
E-mail:	<a href="mailto:Jeff.bowley@jwbco.net">Jeff.bowley@jwbco.net</a>		

<b>Chairman:</b>	David Vannoni		
Phone: (ext.)	(856) 227-7037	Fax:	(856)227-2494
E-mail:	<a href="mailto:dvannoni@gtfd4.org">dvannoni@gtfd4.org</a>		

<b>Secretary/Treasurer:</b>	Warren Stout		
Phone: (ext.)	(856) 227-7037	Fax:	(856)227-2494
E-mail:	<a href="mailto:wstout@gtfd4.org">wstout@gtfd4.org</a>		

<b>Name of Auditor:</b>	Catherine Hess, CPA		
Name of Firm:	Bowman & Company		
Address:	601 White Horse Pike		
City, State, Zip:	Voorhees Township	NJ	08043
Phone: (ext.)	(856)435-6200	Fax:	(856)435-0440
E-mail:	<a href="mailto:chess@bowmanllp.com">chess@bowmanllp.com</a>		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Gloucester Township Fire District No. 4

**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 No. 4

**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."

**See Appendix C**

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **Yes** *If "yes," attach explanation including amount paid.* During the 4<sup>th</sup> quarter of 2015 the fire district paid Ernest R. Jones, a retire, his compensated absences balance in the amount of \$73,670.16
- 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.*

**See Appendix C**

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Gloucester Township Fire District No. 4

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

### 8. Vehicle Listing

<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Designation</u>
1994	Murray	Pumper LDH	Motor Pool
1994	Murray	Pumper LDH	Motor Pool
1997	Murray	Rescue HVY	Motor Pool
2002	Spartan	Aerial	Motor Pool
2007	Ford	Service	Motor Pool
2008	Dodge	Chief's Car	Motor Pool
2008	Dodge	Chief's Car	Motor Pool
2016	Ford	Fire Prevention	Motor Pool

### 13. LOSAP Answers:

- A) It was implemented in 1999
- B) In 2016 there were 24 volunteer members eligible.
- C) The total number of volunteers vested is 34 and the total number of volunteers in the program is 79.
- D) Based on an automatic increases.
- E) The total current year budget is \$45,000
- F) Yes

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**  
**Gloucester Township Fire District No. 4**

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

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

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

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

Gloucester Township Fire District No. 4  
Camden

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from 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	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)										
1	DAVID J. VANNONI			X		\$ 4,080			N/A	N/A	0	\$		\$ 4,080			
2	JOHN C. MCCANN		X			4,080			N/A	N/A	0			4,080			
3	MICHAEL COUCOULES		X			4,080			N/A	N/A	0			4,080			
4	ERNEST JONES		X			4,080			N/A	N/A	0			4,080			
5	WARREN STOUT		X			4,080			N/A	N/A	0			4,080			
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
Total:													\$ 20,400	\$ -	\$ -	\$ -	\$ 20,400

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 Township Fire District No. 4  
Camden

	# 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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	1	\$ 10,686	\$ 10,686	1	\$ 7,056	\$ 7,056	\$ 3,630	51.4%
Parent & Child	1	21,186	21,186	1	8,108	8,108	13,078	161.3%
Employee & Spouse (or Partner)								#DIV/0!
Family	1	29,186	29,186	2	31,103	62,206	(33,020)	-53.1%
Employee Cost Sharing Contribution (enter as negative - )			(11,190)				(11,190)	#DIV/0!
Subtotal	3		49,868	4		77,370	(27,502)	-35.5%
<b>Commissioners - Health Benefits - Annual Cost</b>								
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!
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage								#DIV/0!
Parent & Child								#DIV/0!
Employee & Spouse (or Partner)								#DIV/0!
Family	2	38,400	76,800	1	38,522	38,522	38,278	99.4%
Employee Cost Sharing Contribution (enter as negative - )								#DIV/0!
Subtotal	2		76,800	1		38,522	38,278	99.4%
<b>GRAND TOTAL</b>	<b>5</b>		<b>\$ 126,668</b>	<b>5</b>		<b>\$ 115,892</b>	<b>\$ 10,776</b>	<b>9.3%</b>

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

YES  
 YES



# Schedule of Accumulated Liability for Compensated Absences

Gloucester Township Fire District No. 4  
Camden

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2016	Dollar Value of Accrued Compensated Absence Liability	<i>Legal Basis for Benefit</i> <i>(check applicable items)</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
William Prendergast	34	\$ 6,475	x		
Frank Reiss	77	24,749	x		
Peter Urso	60	19,172	x		
Wendy Fini	32	4,501	x		
<b>Total liability for accumulated compensated absences at January 1, 2016</b>		\$ <b>54,897</b>			

**2017 FIRE DISTRICT BUDGET**

**Financial Schedules Section**

# 2017 Budget Summary

## Gloucester Township Fire District No. 4 Camden

	<u>2017 Proposed Budget</u>	<u>2016 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 104,344	\$ 116,910	\$ (12,566)	-10.7%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	1,000	(1,000)	-100.0%
Total Interest on Investments & Deposits	300	200	100	50.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	4,450	4,450	-	0.0%
Total Revenues Offset with Appropriations	<u>39,800</u>	<u>59,405</u>	<u>(19,605)</u>	-33.0%
Total Revenues and Fund Balance Utilized	148,894	181,965	(33,071)	-18.2%
Amount to be Raised by Taxation to Support Budget	<u>1,381,174</u>	<u>1,330,018</u>	<u>51,156</u>	3.8%
Total Anticipated Revenues	<u>1,530,068</u>	<u>1,511,983</u>	<u>18,085</u>	1.2%
<b>APPROPRIATIONS</b>				
Total Administration	199,907	173,134	26,773	15.5%
Total Cost of Operations & Maintenance	1,175,361	1,168,444	6,917	0.6%
Total Appropriations Offset with Revenue	39,800	59,405	(19,605)	-33.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	45,000	45,000	-	0.0%
Total Capital Appropriations	70,000	66,000	4,000	6.1%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	<u>1,530,068</u>	<u>1,511,983</u>	<u>18,085</u>	1.2%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

## 2017 Revenue Schedule

Gloucester Township Fire District No. 4  
Camden

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 104,344	\$ 116,910	\$ (12,566)	-10.7%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>104,344</u>	<u>116,910</u>	<u>(12,566)</u>	<u>-10.7%</u>
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Sale of Assets (List Individually)</i>				
2003 FORD	-	1,000	(1,000)	-100.0%
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>	<u>-100.0%</u>
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
INTEREST INCOME - MM ACCOUNT	300	200	100	50.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>300</u>	<u>200</u>	<u>100</u>	<u>50.0%</u>
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	4,450	4,450	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	<u>4,450</u>	<u>4,450</u>	<u>-</u>	<u>0.0%</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	12,000	11,800	200	1.7%
Penalties and Fines	4,000	400	3,600	900.0%
Other Revenues	18,200	19,500	(1,300)	-6.7%
Total Uniform Fire Safety Act	<u>34,200</u>	<u>31,700</u>	<u>2,500</u>	<u>7.9%</u>
<u>Other Revenues Offset with Appropriations (List)</u>				
SMOKE DETECTOR FEES	5,600	4,700	900	19.1%
SAFER GRANT - FIREFIGHTER #2		23,005	(23,005)	-100.0%
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>5,600</u>	<u>27,705</u>	<u>(22,105)</u>	<u>-79.8%</u>
Total Revenues Offset with Appropriations	<u>39,800</u>	<u>59,405</u>	<u>(19,605)</u>	<u>-33.0%</u>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u>\$ 148,894</u>	<u>\$ 181,965</u>	<u>\$ (33,071)</u>	<u>-18.2%</u>

# 2017 Appropriations Schedule

## Gloucester Township Fire District No. 4 Camden

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 65,795	\$ 37,550	\$ 28,245	75.2%
Commissioners	\$ 20,400	\$ 20,100	300	1.5%
Fringe Benefits	47,712	44,584	3,128	7.0%
Total Administration - Personnel	<u>133,907</u>	<u>102,234</u>	<u>31,673</u>	<u>31.0%</u>
<i>Administration - Other (List)</i>				
SEE APPENDIX A	66,000	70,900	(4,900)	-6.9%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>66,000</u>	<u>70,900</u>	<u>(4,900)</u>	<u>-6.9%</u>
Total Administration	<u>199,907</u>	<u>173,134</u>	<u>26,773</u>	<u>15.5%</u>
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	298,078	319,639	(21,561)	-6.7%
Fringe Benefits	286,333	263,255	23,078	8.8%
Total Operations & Maintenance - Personnel	<u>584,411</u>	<u>582,894</u>	<u>1,517</u>	<u>0.3%</u>
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
SEE APPENDIX A	590,950	585,550	5,400	0.9%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance 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 Operations & Maintenance - Other	<u>590,950</u>	<u>585,550</u>	<u>5,400</u>	<u>0.9%</u>
Total Operations & Maintenance	<u>1,175,361</u>	<u>1,168,444</u>	<u>6,917</u>	<u>0.6%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	37,800	59,205	(21,405)	-36.2%
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>37,800</u>	<u>59,205</u>	<u>(21,405)</u>	<u>-36.2%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
UFSA SUPPRESSION	1,000	100	900	900.0%
UFSA PREVENTION	1,000	100	900	900.0%
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>2,000</u>	<u>200</u>	<u>1,800</u>	<u>900.0%</u>
Total Appropriations Offset with Revenue	<u>39,800</u>	<u>59,405</u>	<u>(19,605)</u>	<u>-33.0%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations &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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	45,000	45,000	-	0.0%
Total Capital Appropriations	70,000	66,000	4,000	6.1%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 1,530,068</u>	<u>\$ 1,511,983</u>	<u>\$ 18,085</u>	<u>1.2%</u>

# 2017 Schedule of Salaries and Benefits

Gloucester Township Fire District No. 4  
Camden

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			PERS Contribution	PFRS Contribution	Total			
Administrative Clerk	1	\$ 45,045	\$ 17,044	\$ -	\$ 22,568	\$ 8,100	\$ 47,712	
Administrative Overtime & Substitutes	1	2,000	-	-	-	-	-	
Administrator	1	18,750	-	-	-	-	-	
Position #4	-	-	-	-	-	-	-	
Position #5	-	-	-	-	-	-	-	
Position #6	-	-	-	-	-	-	-	
Position #7	-	-	-	-	-	-	-	
Position #8	-	-	-	-	-	-	-	
Total Administration		\$ 65,795	\$ 17,044	\$ -	\$ 22,568	\$ 8,100	\$ 47,712	

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			PERS Contribution	PFRS Contribution	Total			
Fire Official - UFD	1	\$ 7,572	\$ 7,572	\$ -	\$ -	\$ -	\$ -	
Fire Official Overtime and Longevity	1	7,500	-	-	-	-	-	
Fire Official - UFSA	1	55,584	-	-	-	-	-	
Fire Fighter #1	1	88,523	-	-	-	-	-	
Fire Fighter #1 Overtime and Longevity	1	4,000	-	-	-	-	-	
Fire Fighter #2	1	69,178	-	-	-	-	-	
Fire Fighter #2 Overtime and Longevity	1	3,000	-	-	-	-	-	
Fire Fighter #3	1	31,221	-	-	-	-	-	
Fire Fighter #3 Overtime and Longevity	1	1,500	-	-	-	-	-	
Employee Separation Agreement	1	5,000	-	-	-	-	-	
Part Time Inspector	1	5,000	-	-	-	-	-	
Fringe Benefits	4	-	-	-	27,300	124,517	206,809	
Retiree	2	-	-	-	76,800	2,724	79,524	
Overtime & Substitutes	1	20,000	-	-	-	-	-	
Total Operation & Maintenance		\$ 298,078	\$ -	\$ -	\$ 104,100	\$ 127,241	\$ 286,333	

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2017 Proposed Budget Salary & Wages			Employee Group Health Insurance	Other Fringe Benefits	2017 Proposed Budget Fringe Benefits
			PERS Contribution	PFRS Contribution	Total			
Fire Official - UFSA	1	\$ 37,800	\$ 37,800	\$ -	\$ -	\$ -	\$ -	
Position #2	-	-	-	-	-	-	-	
Position #3	-	-	-	-	-	-	-	
Position #4	-	-	-	-	-	-	-	
Position #5	-	-	-	-	-	-	-	
Position #6	-	-	-	-	-	-	-	
Position #7	-	-	-	-	-	-	-	
Position #8	-	-	-	-	-	-	-	
Total Offset by Revenue		\$ 37,800	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Administration, Operations & Offset by Revenue		\$ 401,673	\$ 17,044	\$ 54,992	\$ 126,668	\$ 135,341	\$ 334,045	

# 2017 Proposed Capital Budget

Gloucester Township Fire District No. 4  
Camden

## 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		2016 Adopted	
					Budget	%	Budget	%
NEW VEHICLE	VEHICLE	11/04/15	11/18/15	70%	\$	-	\$	40,000
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements						-		40,000

## 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		2016 Adopted	
					Budget	%	Budget	%
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Down Payments						-		-
Total Capital Improvements & Down Payments						-		40,000
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>						70,000		26,000
<b>TOTAL CAPITAL APPROPRIATIONS</b>						\$ 70,000	\$	66,000

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

# Debt Service Schedule - Principal

Gloucester Township Fire District No. 4  
Camden

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
<i>General Obligation Bonds</i>											
General Obligation Bond #1											
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds											
<i>Bond Anticipation Notes</i>											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANS											
<i>Capital Leases</i>											
Capital Lease #1											
Capital Lease #2											
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases											
<i>Intergovernmental Loans</i>											
Intergovernmental #1											
Intergovernmental #2											
Intergovernmental #3											
Intergovernmental #4											
Total Principal - Intergovernmental Loans											
<i>Other Bonds or Notes Payable</i>											
Other Bonds or Notes #1											
Other Bonds or Notes #2											
Other Bonds or Notes #3											
Other Bonds or Notes #4											
Total Principal - Other Bonds or Notes											
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>											

*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 No. 4  
Camden

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

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 No. 4 Camden

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 202,045
Less: Utilized in 2016 Adopted Budget	116,910
Proposed balance available	85,135
Estimated results of operations for the year ending December 31, 2016	150,000
Anticipated balance December 31, 2016	235,135
Less: Fund Balance utilized in 2017 Proposed Budget	104,344
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 130,791</u>

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 53,813
Less: Utilized in 2016 Adopted Budget	-
Proposed balance available	53,813
Estimated results of operations for the year ending December 31, 2016	26,000
Anticipated balance December 31, 2016	79,813
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 79,813</u>

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

TOWNSHIP OF GLOUCESTER FIRE DISTRICT NO. 4  
 Balance Sheet  
 Governmental Funds  
 December 31, 2015

Exhibit B-1

	General Fund	Special Revenue Fund	Capital Projects Fund	Debt Service Fund	Total Governmental Funds
<b>ASSETS:</b>					
Cash and Cash Equivalents	\$ 431,042.21				\$ 431,042.21
Prepaid Expenses	31,048.34				31,048.34
Due from Special Revenue Fund	12,663.33				12,663.33
Intergovernmental Accounts Receivable:					
Federal		\$ 12,663.33			12,663.33
Accounts Receivable	17,569.00				17,569.00
<b>Total Assets</b>	<u>\$ 492,322.88</u>	<u>\$ 12,663.33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 504,986.21</u>
<b>LIABILITIES AND FUND BALANCES:</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 79,383.74				\$ 79,383.74
Payroll Deductions Payable	9,122.97				9,122.97
Due to General Fund	12,663.33	\$ 12,663.33			12,663.33
<b>Total Liabilities</b>	<u>88,506.71</u>	<u>12,663.33</u>			<u>101,170.04</u>
<b>Fund Balances:</b>					
<b>Nonspendable:</b>					
Prepaid Expenses	31,048.34				31,048.34
<b>Restricted:</b>					
Future Capital Outlays	53,813.00				53,813.00
<b>Assigned:</b>					
For Subsequent Year's Expenditures	116,910.00				116,910.00
Unassigned	202,044.83				202,044.83
<b>Total Fund Balances</b>	<u>403,816.17</u>				<u>403,816.17</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 492,322.88</u>	<u>\$ 12,663.33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(Continued)</u>

# 2017 Referendums

## Gloucester Township Fire District No. 4 Camden

Summary of Referendum Line Items	<i>2017 Proposed Budget Amount Requested</i>	<i>2016 Final Budget</i>
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

Tax Levy Requested minus Maximum Allowable Levy \$ 0  
 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	<i>2017 Proposed Budget Amount Requested</i>	<i>2016 Final Budget</i>
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

# 2017 Levy Cap Summary

## Gloucester Township Fire District No. 4 Camden

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,330,018
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,330,018
Plus: 2% Cap Increase		26,600
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>1,356,618</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		17,739
Allowable Increase in Health Care Costs		464
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		4,000
Total Exclusions		22,203
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	1,147,800
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.205	2,353

### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Maximum Tax Levy Before Referendum		1,381,174
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>1,381,174</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,381,174
Cap Bank Available from Prior Year (2014) for 2017 Budget		-
Cap Bank Available from Prior Year (2015) for 2017 Budget		-
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		-
Cap Bank Available from Prior Year (2016) for 2017 Budget		-
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget		-
Cap Bank from Current Year (2017) Available for 2018 Budget		(0)
Cap Bank Available from 2017 for 2018 Budget	\$	-

# 2017 Shared Services Exclusion Worksheet

Gloucester Township Fire District No. 4  
Camden

Name of Entity Providing Service	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
Type of Shared Service Provided (List Each Separately)																		
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 2017 Levy Cap Exclusion Calculations

## Gloucester Township Fire District No. 4 Camden

### PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$	17,044
2017 Proposed Budget PFRS Contribution Appropriated		54,992
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		72,036
2016 Adopted Budget PERS Contribution		12,900
2016 Adopted Budget PFRS Contribution		41,397
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2015 Base Amount		54,297
<b>Pension Contribution Exclusion</b>	\$	17,739

### LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$	45,000
2016 Adopted Budget LOSAP Appropriation		45,000
<b>LOSAP Exclusion (+/-)</b>	\$	-

### DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$	-
2015 Adopted Budget Total Debt Service Appropriation		-
<b>Debt Service Exclusion</b>	\$	-

### CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$	70,000
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2017 Base Amount		70,000
2016 Adopted Budget Total Capital Appropriation		66,000
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2016 Base Amount		66,000
<b>Capital Expenditure Exclusion</b>	\$	4,000

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017		
2017 Proposed Budget Administration Health Insurance Appropriation	\$	22,568
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation		104,100
2017 Proposed Budget Group Health Insurance		126,668
2016 Adopted Budget Administration Health Insurance Appropriation		23,684
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation		92,208
2016 Adopted Budget Group Health Insurance		115,892
Net Increase (Decrease)		10,776
Net Increase Divided by 2016 Amount Budgeted = % Increase		9.30%
SFY 2017 State Health Average <u>2.4%</u> Less 2% = % Increase Added to Current Levy		0.40%
% Increase less % Increase Exclusion = % Increase Inside Cap		8.90%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$	10,312
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$	464
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	7,995
2017 Increase in Appropriation	\$	10,776