

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:
County:

Gloucester Township Fire District #6
CAMDEN

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	1,375,994
Cap Bank Available from 2012 (See Levy Cap Certification)		-
Cap Bank Available from 2013 (See Levy Cap Certification)		12
Cap Bank Available from 2014 (See Levy Cap Certification)		-
Cap Bank Used from 2012		-
Cap Bank Used from 2013		-
Cap Bank Used from 2014		-
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		-
Assessed Valuation of District for adopted budget		1,045,492,700
New Ratables - Increase in Valuations (New Construction and Additions)		3,581,100
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.132
Projected Tax Rate based upon Proposed Levy		0.135019095

2015 Budget Summary

Gloucester Township Fire District #6 CAMDEN

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 805,000	\$ -	\$ 805,000	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	600	2,500	(1,900)	-76.0%
Total Other Revenue	3,140	3,140	-	0.0%
Total Operating Grant Revenue	3,620	3,500	120	3.4%
Total Revenues Offset with Appropriations	<u>23,274</u>	<u>19,869</u>	<u>3,405</u>	17.1%
Total Revenues and Fund Balance Utilized	835,634	29,009	806,625	2780.6%
Amount to be Raised by Taxation to Support Budget	<u>1,416,450</u>	<u>1,375,994</u>	<u>40,456</u>	2.9%
Total Anticipated Revenues	<u>2,252,084</u>	<u>1,405,003</u>	<u>847,081</u>	60.3%
APPROPRIATIONS				
Total Administration	317,631	297,989	19,642	6.6%
Total Cost of Operations & Maintenance	1,061,179	987,145	74,034	7.5%
Total Appropriations Offset with Revenue	23,274	19,869	3,405	17.1%
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)	-	-	-	#DIV/0!
Total Capital Appropriations	850,000	100,000	750,000	750.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	<u>2,252,084</u>	<u>1,405,003</u>	<u>847,081</u>	60.3%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

Gloucester Township Fire District #6 CAMDEN

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 345,000		\$ 345,000	#DIV/0!
Restricted Fund Balance	460,000		460,000	#DIV/0!
Total Fund Balance Utilized	<u>805,000</u>	<u>-</u>	<u>805,000</u>	<u>#DIV/0!</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>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1 AUDUBON SB GENERAL ACCOUNT	550	2,400	(1,850)	-77.1%
Investment Account #2 AUDUBON SB PAYROLL ACCOUNT	50	100	(50)	-50.0%
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>600</u>	<u>2,500</u>	<u>(1,900)</u>	<u>-76.0%</u>
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1 EXTRICATION FEES	3,000	3,000	-	0.0%
Other Revenue #2 FIRE REPORTS	140	140	-	0.0%
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	<u>3,140</u>	<u>3,140</u>	<u>-</u>	<u>0.0%</u>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	3,620	3,500	120	3.4%
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>3,620</u>	<u>3,500</u>	<u>120</u>	<u>3.4%</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	9,101	5,500	3,601	65.5%
Penalties and Fines	500	1,000	(500)	-50.0%
Other Revenues	13,673	13,369	304	2.3%
Total Uniform Fire Safety Act	<u>23,274</u>	<u>19,869</u>	<u>3,405</u>	<u>17.1%</u>
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Revenues Offset with Appropriations	<u>23,274</u>	<u>19,869</u>	<u>3,405</u>	<u>17.1%</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 835,634</u>	<u>\$ 29,009</u>	<u>\$ 806,625</u>	<u>2780.6%</u>

2015 Appropriations Schedule

Gloucester Township Fire District #6 CAMDEN

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 157,224	\$ 155,988	\$ 1,236	0.8%
Commissioners	\$ 21,000	\$ 21,000	-	0.0%
Fringe Benefits	88,707	66,801	21,906	32.8%
Total Administration - Personnel	266,931	243,789	23,142	9.5%
<i>Administration - Other (List)</i>				
Other Admin Expense #1 SEE ATTACHED SCHEDULE	50,700	54,200	(3,500)	-6.5%
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	50,700	54,200	(3,500)	-6.5%
Total Administration	317,631	297,989	19,642	6.6%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	315,183	288,147	27,036	9.4%
Fringe Benefits	206,258	192,291	13,967	7.3%
Total Operations & Maintenance - Personnel	521,441	480,438	41,003	8.5%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 SEE ATTACHED SCHEDULE	455,278	415,866	39,412	9.5%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 SEE ATTACHED SCHEDULE	84,460	90,841	(6,381)	-7.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	539,738	506,707	33,031	6.5%
Total Operations & Maintenance	1,061,179	987,145	74,034	7.5%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	18,777	16,669	2,108	12.6%
Fringe Benefits	1,297		1,297	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	20,074	16,669	3,405	20.4%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1 SEE ATTACHED SCHEDULE	3,200	3,200	-	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	3,200	3,200	-	0.0%
Total Appropriations Offset with Revenue	23,274	19,869	3,405	17.1%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	850,000	100,000	750,000	750.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 2,252,084	\$ 1,405,003	\$ 847,081	60.3%

2015 Schedule of Salaries and Benefits

Gloucester Township Fire District #6 CAMDEN

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
CHIEF	1	\$ 86,335	\$ 86,335		\$ 17,265	\$ 23,095	\$ 10,986	\$ 51,346
ADMINISTRATIVE CLERK	1	62,582	62,582	7,208		9,759	14,878	31,845
ADMINISTRATIVE OVERTIME AND SUBS	1	3,040	3,040				909	909
ADMIN VACATION BUY BACK	1	3,227	3,227				387	387
DEPUTY CLERK	1	2,040	2,040				285	285
COMMISSIONERS FRINGE	5						3,935	3,935
Position #7								-
Position #8								-
Total Administration			\$ 157,224	\$ 7,208	\$ 17,265	\$ 32,854	\$ 31,380	\$ 88,707

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
FIREFIGHTER STEVEN	1	\$ 77,016	\$ 77,016		\$ 17,264	\$ 32,436	\$ 14,175	\$ 63,875
FIREFIGHTER JOHN	1	75,766	75,766	8,300		25,722	20,790	54,812
OPERATIONS OVERTIME	1	23,389	23,389				4,122	4,122
OPERATIONS SUBSTITUTES	1	55,276	55,276				9,743	9,743
OPERATIONS VACATION BUY BACK	1	4,458	4,458				782	782
FIREFIGHTER ADAM	1	58,353	58,353		17,264	21,612	10,686	49,562
NEW FIREFIGHTER	1	20,925	20,925			19,471	3,891	23,362
Position #8								-
Position #9								-
Position #10								-
Position #11								-
Position #12								-
Position #13								-
Position #14								-
Total Operation & Maintenance			\$ 315,183	\$ 8,300	\$ 34,528	\$ 99,241	\$ 64,189	\$ 206,258

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
FIRE OFFICIAL	1	\$ 16,277	\$ 16,277				\$ 1,106	\$ 1,106
CLERK STIPEND FOR FSA	1	2,500	2,500				191	191
Position #3								-
Position #4								-
Position #5								-
Position #6								-
Position #7								-
Position #8								-
Total Offset by Revenue			\$ 18,777	\$ -	\$ -	\$ -	\$ 1,297	\$ 1,297

Total Administration, Operations & Offset by Revenue			\$ 491,184	\$ 15,508	\$ 51,793	\$ 132,095	\$ 96,866	\$ 296,262
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2015 Proposed Capital Budget

Gloucester Township Fire District #6 CAMDEN

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
Capital Improvement #1	TRUCK	NOT APPLICABLE	12/04/14	100%	\$ 750,000	
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					750,000	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
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					750,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					100,000	100,000
TOTAL CAPITAL APPROPRIATIONS					\$ 850,000	\$ 100,000

Capital Appropriations Offset with Restricted Fund	\$ 460,000	
Capital Appropriations Offset with Grants		
Capital Appropriations Offset with Unrestricted Fund	\$ 290,000	

5 Year Debt Service Schedule - Principal

Gloucester Township Fire District #6
CAMDEN

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
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				-	-	-	-	-	-	-	-	-
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.

5 Year Debt Service Schedule - Interest

Gloucester Township Fire District #6 CAMDEN

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Capital Lease #1									-
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	-
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

2015 Fund Balance Reconciliation

Gloucester Township Fire District #6 CAMDEN

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 614,423
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	614,423
Estimated results of operations for the year ending December 31, 2014	100,000
Anticipated balance December 31, 2014	714,423
Less: Fund Balance utilized in 2015 Proposed Budget	345,000
Proposed balance after utilization in 2015 Proposed Budget	\$ 369,423

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 364,011
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	364,011
Estimated results of operations for the year ending December 31, 2014	100,000
Anticipated balance December 31, 2014	464,011
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	460,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	\$ 4,011

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

2015 Referendums

Gloucester Township Fire District #6 CAMDEN

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 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	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2015 Levy Cap Summary

Gloucester Township Fire District #6 CAMDEN

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,375,994
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,375,994
Plus: 2% Cap Increase		27,520
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,403,514

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		3,341
Allowable Increase in Health Care Costs		5,789
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		9,130
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	3,581,100
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.132	4,727

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2012		-
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		1,417,371
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,417,371

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,416,450
Cap Bank Available from Prior Year (2012) for 2015 Budget		-
Cap Bank Available from Prior Year (2013) for 2015 Budget		12
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		12
Cap Bank Available from Prior Year (2014) for 2015 Budget		-
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		-
Cap Bank from Current Year (2015) Available for 2016 Budget		921
Cap Bank Available from 2015 for 2016 Budget	\$	921

2015 Shared Services Exclusion Worksheet

Gloucester Township Fire District #6
CAMDEN

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		
		2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	
													\$ -	\$ -					\$ -	\$ -
													-	-					-	-
													-	-					-	-
													-	-					-	-
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Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Levy Cap Exclusion Calculations

Gloucester Township Fire District #6 CAMDEN

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 15,508
2015 Proposed Budget PFRS Contribution Appropriated	51,793
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	67,301
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	15,398
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	48,562
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	63,960
Pension Contribution Exclusion	\$ 3,341

LOSAP CALCULATION

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

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ -
2014 Adopted Budget Total Debt Service Appropriation	-
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ 850,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	460,000
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	290,000
2015 Base Amount	100,000
2014 Adopted Budget Total Capital Appropriation	100,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	100,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ 32,854
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	99,241
2015 Proposed Budget Group Health Insurance	132,095
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	30,040
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	77,161
2014 Adopted Budget Group Health Insurance	107,201
Net Increase (Decrease)	24,894
Net Increase Divided by 2014 Amount Budgeted = % Increase	23.22%
SFY 2015 State Health Average 7.40% Less 2% = % Increase Added to Current Levy	5.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	17.82%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ 19,105
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ 5,789
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 16,961
2015 Increase in Appropriation	\$ 24,894

Fire District Schedule of Commissioners and Officers (Continued)

**Gloucester Township Fire District #6
CAMDEN**

Name	Title	Average Hours per Week Dedicated to 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	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	Officer	Former						Base Salary/ Stipend	Bonus		Other (auto allowance, expense account, payment in lieu of health benefits, etc.)
1 GEORGE L BROWN	CHAIRMAN		X	X		\$ 4,200						\$ 4,654	\$ 4,654	
2 JOSEPH CHEW	VICE CHAIRMAN		X	X		4,200						454	4,654	
3 GEORGE FLINN	SECRETARY		X	X		4,200						454	4,654	
4 R. ANNAcone	TREASURER		X	X		4,200						454	4,654	
5 S.FUNKHOUSER	COMMISSIONER		X			4,200						454	4,654	
6													-	
7													-	
8													-	
9													-	
10													-	
11													-	
12													-	
13													-	
14													-	
15													-	
Total:						\$ 21,000	\$ -	\$ -	\$ 2,270	\$ 23,270		\$ 207,728	\$ 39,866	\$ 270,864

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 #6 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)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	1	\$ 11,460	\$ 11,460	1	\$ 10,800	\$ 10,800	\$ 660	6.1%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	1	21,708	21,708	1	20,988	20,988	720	3.4%
Family	3	29,196	87,588	3	27,180	81,540	6,048	7.4%
Employee Cost Sharing Contribution (enter as negative -)			(21,872)			(17,228)	(4,644)	27.0%
Subtotal	5		98,884	5		96,100	2,784	2.9%
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	5		\$ 98,884	5		\$ 96,100	\$ 2,784	2.9%

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

YES

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

YES

Schedule of Accumulated Liability for Compensated Absences

Gloucester Township Fire District #6
CAMDEN

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

Legal Basis for Benefit
(check applicable items)

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2014	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
J COTTONE	118	\$ 29,088			X
M BREZEE	94	36,447	X		
A CRAIG	35	7,108	X		
J ROSADO	74	21,262	X		
S SCHWEGEL	52	15,237	X		
Total liability for accumulated compensated absences at January 1, 2014		<u>\$ 109,142</u>			