

2015

Borough of Pine Hill Fire District #1
Fire District Budget

www.PineHillFireCommission.com

Department Of



**Community
Affairs**

Division of Local Government Services

DUPLICATE COPY

ORIGINAL

2015 FIRE DISTRICT BUDGET

Certification Section

2015

Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

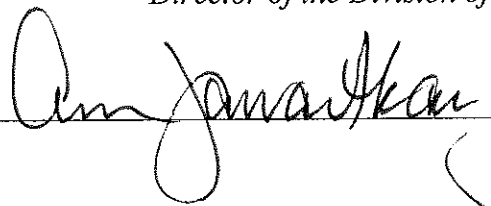
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By:  Date: 1/29/15

2015 PREPARER'S CERTIFICATION

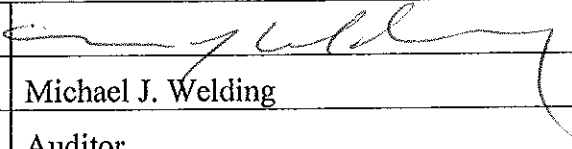
Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Michael J. Welding		
Title:	Auditor		
Address:	6 North Broad Street, Suite 201 Woodbury, New Jersey 08096		
Phone Number:	856-782-2892	Fax Number:	856-782-5092
E-mail address:	mwelding@bowmanllp.com		

2015 PREPARER'S CERTIFICATION OTHER ASSETS

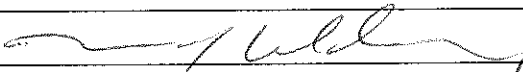
Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Michael J. Welding		
Title:	Auditor		
Address:	6 North Broad Street, Suite 201 Woodbury, New Jersey 08096		
Phone Number:	856-782-2892	Fax Number:	856-782-5092
E-mail address:	mwelding@bowmanllp.com		

2015 APPROVAL CERTIFICATION


Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 6th day of November, 2014.

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

Secretary's Signature:			
Name:	George Borchert		
Title:	Secretary		
Address:	1109 Erial Road Pine Hill, New Jersey 08021		
Phone Number:	856-783-8666	Fax Number:	856-258-4161
E-mail address	gborchert@pinehillboronj.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.PineHillFireCommission.com

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

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

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

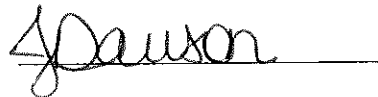
Name of Officer Certifying compliance

Jennifer Dawson

Title of Officer Certifying compliance

District Administrator

Signature



2015 ADOPTED BUDGET RESOLUTION

15-03

Borough of Pine Hill Fire District #1

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

WHEREAS, the Annual Budget for the Borough of Pine Hill Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 4, 2014; and

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

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

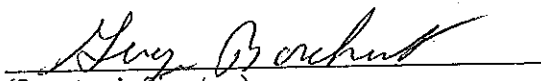
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$962,905.00, which includes amount to be raised by taxation of \$893,960.00, and Total Appropriations of \$962,905.00; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 4, 2014 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$962,905.00, which includes amount to be raised by taxation of \$893,960.00, and Total Appropriations of \$962,905.00; and

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

1/8/2015
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Charles Warrington	X			
James Wakeley	X			
Kevin Waddington	X			
George Borchert				X
Fred Costantino	X			

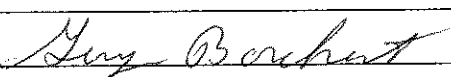
2015 ADOPTION CERTIFICATION

Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 4th day of December, 2014.

Officer's Signature:			
Name:	George Borchert		
Title:	Secretary		
Address:	1109 Erial Road Pine Hill, NJ 08021		
Phone Number:	(856)783-8666	Fax Number:	(856)258 4161
E-mail address:	gborchert@pinehillboronj.com		

2015 ADOPTED BUDGET RESOLUTION

15-03

Borough of Pine Hill Fire District #1

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

WHEREAS, the Annual Budget for the Borough of Pine Hill Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 4, 2014; and

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

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

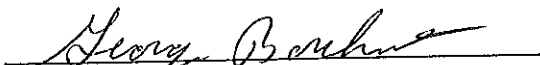
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$962,905.00, which includes amount to be raised by taxation of \$893,960.00, and Total Appropriations of \$962,905.00; and

WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 4, 2014 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$962,905.00, which includes amount to be raised by taxation of \$893,960.00, and Total Appropriations of \$962,905.00; and

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

1/8/2015
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Charles Warrington	X			
James Wakeley	X			
Kevin Waddington	X			
George Borchert				X
Fred Costantino	X			

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Borough of Pine Hill Fire District #1

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

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

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

- The 2015 Operating Budget of the fire district increased by \$11,613.00
- The 2015 Capital Budget of the fire district decreased by \$75,000.00
- The 2015 Debt Service Budget of the fire district decreased by \$59,282.00
- The total 2015 budget of the fire district decreased by \$122,669.00

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

- The proposed budget increases the amount to be raised by taxation by \$16,581.00.
- The estimated tax rate will increase to \$.168 for 2015.
- The 2015 budget utilizes unreserved fund balance of \$50,000.00, a decrease of \$79,250.00 from 2014.
- The 2015 budget utilizes restricted fund balance of \$ -0- as compared with \$75,000.00 utilized in 2014.

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

- The District has been able to comply with the 2% Property Tax Levy Cap imposed in the current budget year by utilizing \$50,000.00 of unrestricted fund balance and by limiting budget appropriation increases.

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. - n/a

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. - No

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	\$531,526,771
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.168

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

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

No	Yes
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n/a

FIRE DISTRICT CONTACT INFORMATION 2015

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

Name of Fire District:	Borough of Pine Hill Fire District #1		
Address:	1109 Erial Road		
City, State, Zip:	Pine Hill	NJ	08021
Phone: (ext.)	(856) 783-8666	Fax:	(856)258-4161

Preparer's Name:	Michael J. Welding		
Preparer's Address:	6 N. Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2892	Fax:	856-782-5092
E-mail:	mwelding@bowmanllp.com		

Chairman:	Charles Warrington		
Phone: (ext.)	(856) 783-8666	Fax:	(856)258-4161
E-mail:	cwarrington@pinehillboronj.com		

Secretary/Treasurer:	George Borchert		
Phone: (ext.)	(856) 783-8666	Fax:	(856)258-4161
E-mail:	gborchert@pinehillboronj.com		

Name of Auditor:	Michael J. Welding		
Name of Firm:	Bowman & Company, LLP		
Address:	6 N. Broad Street, Suite 201		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-782-2892	Fax:	856-782-5092
E-mail:	mwelding@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Borough of Pine Hill Fire District #1

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

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Borough of Pine Hill Fire District #1

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

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

1996	Emergency One	Pumper	Motor Pool
1972	Hahn	Pumper	Motor Pool
2005	Pierce	Ladder	Motor Pool
1990	Ford	Pickup	Motor Pool
1997	Ford	Ambulance	Motor Pool
2006	Ford	Expedition	Chief John Greer
2000	Ford	Expedition	Motor Pool
2012	Emergency One	Pumper	Motor Pool
2014	Ford	Pickup	Motor Pool

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **NO** *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **NO** *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **YES**
- 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? **YES** *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **NO** *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Borough of Pine Hill Fire District #1
FISCAL YEAR: January 1, 2015 to December 31, 2015

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

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.

Chairman	Charles Warrington	\$ 2,000.00
Vice-Chairman	James Wakeley	\$ 2,000.00
Treasurer	Kevin Waddington	\$ 2,000.00
Secretary	George Borchert	\$ 2,000.00
Commissioner	Fred Costantino	\$ 2,000.00

- 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.

N/A

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

Borough of Pine Hill Fire District #1
Camden

Name	Title	Average Hours per Week Dedicated to Position	Reportable Compensation from Fire District (W-2/1099)		Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Former Officer									
1. George Borchert	Commissioner	5 X	5 X	5 X	none	none	2,000	none	none	0	0	2,000	
2. Fred Costantino	Commissioner	5 X	5 X	5 X	none	none	2,000	Pine Hill MUA	Secretary/Treasurer	5	2,175	4,175	
3. Kevin Waddington	Treasurer	5 X	5 X	5 X	none	none	2,000	Pine Hill Planning Board	member	5	0	2,000	
4. James Wakeley	Vice Chairman	5 X	5 X	5 X	none	none	2,000	Pine Hill BOE	Board Member	5	0	2,000	
5. Charles Warrington	Chairman	5 X	5 X	5 X	none	none	2,000	Borough of Pine Hill	Councilman	5	3367.07	5,367	
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
Total:							\$ 10,000				\$ 5,542		\$ 15,542

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

Borough of Pine Hill Fire District #1
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			\$ -			\$ -	\$ -	#DIV/0!
Parent & Child			-	1	15,688	15,688	(15,688)	-100.0%
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	2	37,492	74,984	1	37,492	37,492	37,492	100.0%
Employee Cost Sharing Contribution (enter as negative -)			(14,915)			(14,915)	(4,794)	47.4%
Subtotal	2		60,069	2		43,059	17,010	39.5%
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	2		\$ 60,069	2		\$ 43,059	\$ 17,010	39.5%

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

NO
NO

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

2015 Budget Summary

Borough of Pine Hill Fire District #1 Camden

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 50,000	\$ 204,250	\$ (154,250)	-75.5%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	3,945	3,945	-	0.0%
Total Revenues Offset with Appropriations	<u>15,000</u>	<u>-</u>	<u>15,000</u>	#DIV/0!
Total Revenues and Fund Balance Utilized	68,945	208,195	(139,250)	-66.9%
Amount to be Raised by Taxation to Support Budget	<u>893,960</u>	<u>877,379</u>	<u>16,581</u>	1.9%
Total Anticipated Revenues	<u>962,905</u>	<u>1,085,574</u>	<u>(122,669)</u>	-11.3%
APPROPRIATIONS				
Total Administration	177,950	222,413	(44,463)	-20.0%
Total Cost of Operations & Maintenance	646,987	605,911	41,076	6.8%
Total Appropriations Offset with Revenue	15,000	-	15,000	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	-	75,000	(75,000)	-100.0%
Total Principal Payments on Debt Service	100,483	161,195	(60,712)	-37.7%
Total Interest Payments on Debt	<u>22,485</u>	<u>21,055</u>	<u>1,430</u>	6.8%
Total Appropriations	<u>962,905</u>	<u>1,085,574</u>	<u>(122,669)</u>	-11.3%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

Borough of Pine Hill Fire District #1
Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 50,000	\$ 129,250	\$ (79,250)	-61.3%
Restricted Fund Balance	-	75,000	(75,000)	-100.0%
Total Fund Balance Utilized	50,000	204,250	(154,250)	-75.5%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Other Revenue (List in Detail)				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	3,945	3,945	-	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	3,945	3,945	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	6,000		6,000	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues	9,000		9,000	#DIV/0!
Total Uniform Fire Safety Act	15,000	-	15,000	#DIV/0!
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	15,000	-	15,000	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 68,945	\$ 208,195	\$ (139,250)	-66.9%

2015 Appropriations Schedule

Borough of Pine Hill Fire District #1 Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 56,032	\$ 121,500	\$ (65,468)	-53.9%
Commissioners	\$ 12,000	\$ 12,000	-	0.0%
Fringe Benefits	21,718	26,513	(4,795)	-18.1%
Total Administration - Personnel	89,750	160,013	(70,263)	-43.9%
Administration - Other (List)				
See attached list	88,200	62,400	25,800	41.3%
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Administration - Other	88,200	62,400	25,800	41.3%
Total Administration	177,950	222,413	(44,463)	-20.0%
Cost of Operations & Maintenance - Personnel				
Salary & Wages	169,850	160,150	9,700	6.1%
Fringe Benefits	116,047	94,671	21,376	22.6%
Total Operations & Maintenance - Personnel	285,897	254,821	31,076	12.2%
Cost of Operations & Maintenance - Other (List)				
See attached list	361,090	351,090	10,000	2.8%
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Operations & Maintenance - Other	361,090	351,090	10,000	2.8%
Total Operations & Maintenance	646,987	605,911	41,076	6.8%
Appropriations Offset with Revenue - Personnel				
Salary & Wages	11,500	-	11,500	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	11,500	-	11,500	#DIV/0!
Appropriations Offset with Revenue - Other (List)				
Office Expenses	500	-	500	#DIV/0!
Fire prevention Expenses	3,000	-	3,000	#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	3,500	-	3,500	#DIV/0!
Total Appropriations Offset with Revenue	15,000	-	15,000	#DIV/0!
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Total Capital Appropriations	-	75,000	(75,000)	-100.0%
Total Principal Payments on Debt Service	100,483	161,195	(60,712)	-37.7%
Total Interest Payments on Debt	22,485	21,055	1,430	6.8%
TOTAL APPROPRIATIONS	\$ 962,905	\$ 1,085,574	\$ (122,669)	-11.3%

2015 Appropriations Schedule - Attachment
 Borough of Pine Hill Fire District #1
 Camden

	<u>2015 Proposed Budget</u>	<u>2014 Proposed Budget</u>
Administration - Other Expenses:		
Election	1,200.00	1,200.00
Office Expenses	4,000.00	5,000.00
Professional Services	32,000.00	24,500.00
Professional Services - Physical Drug Testing	4,500.00	4,500.00
Professional Services - Arson Investigations	10,000.00	10,000.00
Training & Education	1,000.00	1,000.00
Banquet	3,500.00	3,500.00
Computer Maintenance Support	15,000.00	8,000.00
Utilities/Phone	1,500.00	1,200.00
Miscellaneous	1,500.00	1,000.00
Non Bondable Assets	14,000.00	2,500.00
	<u>88,200.00</u>	<u>62,400.00</u>
Total	<u>88,200.00</u>	<u>62,400.00</u>
 Operations & Management - Other Expenses:		
Advertising	1,700.00	1,700.00
Insurance	105,000.00	105,000.00
Maintenance & Repair - Fire	42,000.00	42,000.00
Maintenance & Repair - Ambulance	10,000.00	2,000.00
Professional Services	20,000.00	20,000.00
Rental Charges	100,000.00	100,000.00
Supplies Expenses - Fire	18,500.00	18,000.00
Supplies Expenses - Ambulance	2,500.00	1,000.00
Training & Education - Fire	10,000.00	10,000.00
Training & Education - Ambulance	2,000.00	1,000.00
Uniforms - Fire	3,500.00	3,000.00
Uniforms - Ambulance	250.00	250.00
Licenses & Permits	200.00	200.00
Promotions	1,000.00	2,500.00
Volunteer Stipends - Fire	10,000.00	10,000.00
Volunteer Stipends - Ambulance	500.00	500.00
Volunteer Stipends - Fill in Fire	9,000.00	9,000.00
Copier Lease	2,000.00	2,000.00
Utilities/Phone	2,600.00	2,600.00
Miscellaneous	1,000.00	1,000.00
Supplemental Fire Services	4,340.00	4,340.00
Apparatus & Equipment	15,000.00	15,000.00
	<u>361,090.00</u>	<u>351,090.00</u>
Total	<u>361,090.00</u>	<u>351,090.00</u>

2015 Proposed Capital Budget

Borough of Pine Hill Fire District #1
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	2015 Proposed Budget		2014 Adopted Budget	
					2015 Proposed Budget	2014 Adopted Budget	2015 Proposed Budget	2014 Adopted Budget
Command Vehicle, 1 Brush Truck	Vehicle		11/25/15					75,000
Total Capital Improvements							-	75,000

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	2015 Proposed Budget		2014 Adopted Budget	
					2015 Proposed Budget	2014 Adopted Budget	2015 Proposed Budget	2014 Adopted Budget
Total Down Payments							-	-
Total Capital Improvements & Down Payments							-	75,000
RESERVE FOR FUTURE CAPITAL OUTLAYS								
TOTAL CAPITAL APPROPRIATIONS							\$ -	\$ 75,000

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

5 Year Debt Service Schedule - Principal

Borough of Pine Hill Fire District #1
Camden

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
General Obligation Bonds												
Issue of 7/15/04	02/21/04	79%	05/12/04	\$ 110,000								\$
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds				110,000								
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
Capital Leases												
Rescue Pumper	02/25/11	80%	11/09/11	51,195	53,002	56,811	58,817	60,893	63,043	65,269	67,570	412,707
Pumper Truck	02/20/14	53%	08/13/14		47,481	43,088	44,463	45,331	47,345	204,970		474,984
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				51,195	100,483	99,899	103,280	106,774	110,388	270,239		887,691
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 161,195	\$ 100,483	\$ 99,899	\$ 103,280	\$ 106,774	\$ 110,388	\$ 270,239	\$	\$ 887,691

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

Borough of Pine Hill Fire District #1
Camden

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Issue of 7/15/04	\$ 4,675								\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	4,675								
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Rescue Pumper	16,380	14,572	12,701	10,763	8,757	6,681	4,531	2,305	60,310
Pumper Truck	7,913	7,913	13,638	12,306	10,931	9,513	8,049	16,605	78,955
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	16,380	22,485	26,339	23,069	19,688	16,194	12,580	18,910	139,265
<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	\$ 21,055	\$ 22,485	\$ 26,339	\$ 23,069	\$ 19,688	\$ 16,194	\$ 12,580	\$ 18,910	\$ 139,265

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

Borough of Pine Hill Fire District #1 Camden

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 435,247
Less: Utilized in 2014 Adopted Budget	129,250
Proposed balance available	305,997
Estimated results of operations for the year ending December 31, 2014	92,900
Anticipated balance December 31, 2014	398,897
Less: Fund Balance utilized in 2015 Proposed Budget	50,000
Proposed balance after utilization in 2015 Proposed Budget	\$ 348,897

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 150,000
Less: Utilized in 2014 Adopted Budget	75,000
Proposed balance available	75,000
Estimated results of operations for the year ending December 31, 2014	75,000
Anticipated balance December 31, 2014	75,000
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	\$ 75,000

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

2015 Referendums

Borough of Pine Hill Fire District #1 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

Borough of Pine Hill Fire District #1 Camden

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	877,379	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		877,379	
Plus: 2% Cap Increase		17,548	
		894,927	

ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		-	
Allowable Increase in Health Care Costs		-	
Changes in LOSAP Contributions (+/-)		-	
Extraordinary Costs due to a "Declared" Emergency		-	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-	
Total Exclusions		-	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	548,200	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.166	910
			895,837

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		895,837	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	895,837	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	893,960	
Cap Bank Available from Prior Year (2012) for 2015 Budget		47	
Cap Bank Available from Prior Year (2013) for 2015 Budget		-	
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		-	
Cap Bank Available from Prior Year (2014) for 2015 Budget		35,973	
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		35,973	
Cap Bank from Current Year (2015) Available for 2016 Budget		1,877	
Cap Bank Available from 2015 for 2016 Budget	\$	1,877	

2015 Levy Cap Exclusion Calculations

Borough of Pine Hill Fire District #1 Camden

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 15,313
2015 Proposed Budget PFRS Contribution Appropriated	16,471
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	<u>31,784</u>
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	<u>15,313</u>
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	<u>16,471</u>
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2014 Base Amount	<u>31,784</u>
Pension Contribution Exclusion	<u>\$ -</u>

LOSAP CALCULATION

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

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 122,968
2014 Adopted Budget Total Debt Service Appropriation	182,250
Debt Service Exclusion	<u>\$ -</u>

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ -
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	-
2014 Adopted Budget Total Capital Appropriation	75,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	75,000
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	-
Capital Expenditure Exclusion	<u>\$ -</u>

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ -
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	85,000
2015 Proposed Budget Group Health Insurance	<u>85,000</u>
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2014 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	<u>85,000</u>
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average 7.40% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2015 Increase in Appropriation	<u>\$ -</u>