

to Adopted

# 2017

**Pine Hill Borough FD No. 1 2018 Budget**  
(Fire District name and number)

# Fire District Budget

<https://www.pinehillfiredistrict.com>  
(Fire District Web Address)

**Department Of**



**Community  
Affairs**

LOCAL GOVT SERVICES  
2017 DEC 21 PM 1:40  
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Division of Local Government Services

# **2017 FIRE DISTRICT BUDGET**

## **Certification Section**

2017

**Pine Hill Borough FD No. 1 2018 Budget**

(Fire District Name and Number)

**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: Date:

*Christina M. Zappucchi  
2/1/18*

# 2017 PREPARER'S CERTIFICATION

## Pine Hill Borough FD No. 1 2018 Budget

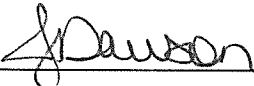
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, 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:	Jennifer Dawson		
Name:	Jennifer Dawson		
Address:	1109 Erial Road Pine Hill, NJ 08021		
Phone Number:	(856) 783-8666	Fax Number:	(856) 258-4161
E-mail address:	jdawson@pinehillfiredistrict.com		

**2017 PREPARER'S CERTIFICATION  
OTHER ASSETS**

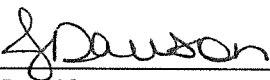
**Pine Hill Borough FD No. 1 2018 Budget**  
(Fire District Name and Number)

**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:	Jennifer Dawson		
Address:	1109 Erial Road Pine Hill, NJ 08021		
Phone Number:	(856) 783-8666	Fax Number:	(856) 258-4161
E-mail address:	jdawson@pinehillfiredistrict.com		

# 2017 APPROVAL CERTIFICATION

## Pine Hill Borough FD No. 1 2018 Budget

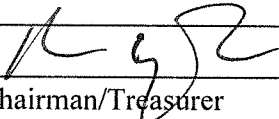
(Fire District Name and Number)

### FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, 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

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

Officer's Signature:			
Name:	Chairman/Treasurer		
Address:	1109 Erial Road Pine Hill, NJ 08021		
Phone Number:	(856) 783-8666	Fax Number:	(856) 258-4161
E-mail address:	kwaddington@pinehillfiredistrict.com		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

<b>Fire District's Web Address:</b>	<a href="https://www.pinehilldiredistrict.com">https://www.pinehilldiredistrict.com</a>
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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

Business Administrator

Signature



# 2018 FIRE DISTRICT BUDGET RESOLUTION

## Pine Hill Fire District #1

17-59

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

WHEREAS, the Annual Budget for the Pine Hill Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 7; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,188,130.80, which includes an amount to be raised by taxation of \$1,055,185.80, and Total Appropriations of \$1,188,130.80; and

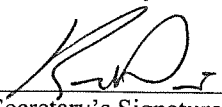
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 7, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 4, 2018.

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

12-19-17  
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Davis	X			
Hassett	X			
Wakeley	X			
Warrington	X			
Waddington	X			



# 2017 FIRE DISTRICT BUDGET RESOLUTION

## Pine Hill Borough FD No. 1 2018 Budget

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Pine Hill Borough FD No. 1 2018 Budget (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 ; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,188,131.00, which includes an amount to be raised by taxation of \$1,055,186.00, and Total Appropriations of \$1,188,131.00; and

WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on 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



Secretary's Signature

12/7/2017

Date

### Board of Commissioners Recorded Vote

Recorded Voter	Recorded Vote
Davis - Yes, Hassett - Yes, Wakeley - Yes, Warrington- Yes, Warrington - Yes	5 Yes Votes Total

# 2017 ADOPTION CERTIFICATION

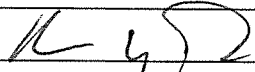
## Pine Hill Borough FD No. 1 2018 Budget

(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

Officer's Signature:			
Name:	Kevin Waddington		
Address:	1109 Erial Road Pine Hill, NJ 08021		
Phone Number:	(856)783-8666	Fax Number:	(856)258-4161
E-mail address:	kwaddington@pinehillfiredistrict.com		

# 2018 FIRE DISTRICT BUDGET RESOLUTION

## Pine Hill Fire District #1

**18-03**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

WHEREAS, the Annual Budget for the Pine Hill Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 4, 2018; 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;

WHEREAS, the adopted budget 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 presented for adoptions reflects Total Revenues of \$1,188,130.80, which includes an amount to be raised by taxation of \$1,055,185.80, and Total Appropriations of \$1,188,130.80; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on January 4, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby adopted and shall constituted appropriations for the purposes stated and authorization of Total Revenues of \$1,188,130.80, which includes an amount to be raised by taxation of \$1,055,185.80, and Total Appropriations of \$1,188,130.80; 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 Governmental Services; and

BE IT FURTHER RESOLVED, that 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. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

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

1/4/18  
 \_\_\_\_\_  
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Davis <i>st</i>	X			
Hassett				X
Wakeley <i>na</i>	X			
Warrington				X
Waddington	X			

**2017 FIRE DISTRICT BUDGET**  
**Narrative and Information Section**

# 2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Pine Hill Borough FD No. 1 2018 Budget

Fire District Name and Number

**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.

<u>Appropriation Name</u>	<u>% Increase/Decrease</u>	<u>Comments</u>
Volunteer Stipends - Duty Crew Meals	0.0	
Volunteer Stipends - Run Calls	0.0	
Banquet Expenses	0.0	
Computer Maintenance Support	30.4	
Election	46.7	added more computer security services
Miscellaneous	0.0	
Non Bondable Assets	107.7	anticipate purchasing new server and equipment
Office Expenses	0.0	
Payroll Administrative Costs	50.0	anticipate hiring more employees
Professional Service - Solicitor	-9.1	contract is less than prior years
Professional Services - Audit	0.0	
Professional Services - Physicals & Drug Testing	0.0	
Professional Services- Labor Attorney	7.1	negotiation year for contracts
Training and Education	0.0	
Utilities/Phones	-10.2	changed phone plans
Advertising	0.0	
Apparatus & Equipment	25.0	anticipate more preventative maintenance
Copier Lease	62.5	added a second copier, overlap in payments
Insurance	2.7	increase in premiums
License & Permits	0.0	
Maintenance & Repair - Ambulance	0.0	
Maintenance & Repair - Fire	2.0	
Matching Funds Grants - FEMA	-100.0	submitted a grant prior year, not in 2018
Materials & Supplies - Ambulance	-2.0	
Materials & Supplies - Fire	5.7	anticipate increase in fuel costs
Meetings	0.0	
Miscellaneous	0.0	
PPE	0.0	
Professional Services - EMS	0.0	
Promotions/Smoke Detector Program	66.7	new program for residents
Supplemental Fire Services	0.0	
Training and Education - Classes	250.0	restructured the way we are handling training
Training and Education - Practical	-43.5	restructured the way we are handling training
Uniforms - Ambulance	0.0	
Uniforms - Fire	0.0	
Volunteer Stipends - Fill in Firefighter	-11.1	restructured the way the district is doing stipends

Volunteer Stipends - Duty Crew	110.0	restructured the way the district is doing stipends
Station Leasing	0.0	
Fire Prevention	33.3	changed the fire prevention program
Other Expenses	152.7	needed to lease a new vehicle as prior was totalled

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 total 2018 budget of the fire district increase a total of \$77,023.00 this is largely due to the potential addition of 1 career firefighter.

The 2018 Debt Service Budget of the fire district decreased by \$2.00

The proposed budget increases the amount to be raised by taxation by \$1,023.00

The tax rate will remain unchanged

The 2018 budget utilizes unreserved fund balance of \$102,000, and increase of \$102,000 from the prior year

The 2018 budget utilizes reserve fund balance of \$0, a decrease of \$35,000 from the prior year.

<b>2017 Proposed Budget</b>	<b>2016 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
1,055,186.00	1,054,163.00	1,023.00	0.1

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 complied with the 2% Property Tax Levy Cap

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.

The 2018 Debt Service Budget of the Fire District decreased by \$2.00

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	\$421,857,297.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.199

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	If yes, how much is appropriated?	\$ N/A
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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?

# 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>	{ACA7766F-56DF-E711-9402-00155D503744}Pine Hill Borough FD No. 1		
Address:	1109 Erial Road Pine Hill, NJ 08021 US		
Phone: (ext.)	856-783-8666	Fax:	856-258-4161

<b>Preparer's Name:</b>	Jennifer Dawson		
Preparer's Address:	1109 Erial Road Pine Hill, NJ 08021		
Phone: (ext.)	(856) 783-8666	Fax:	(856) 258-4161
E-mail:	jdawson@pinehillfiredistrict.com		

<b>Chairman:</b>	Kevin Waddington		
Phone: (ext.)	(856) 783-8666	Fax:	(856) 258-4161
E-mail:	kwaddington@pinehillfiredistrict.com		

<b>Secretary/Treasurer:</b>	Ken Davis		
Phone: (ext.)	(856) 783-8666	Fax:	(856) 258-4161
E-mail:	kdavis@pinehillfiredistrict.com		

<b>Name of Auditor:</b>	Michael Welding		
Name of Firm:	Bowman & Company LLC		
Address:	6 North 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

## Pine Hill Borough FD No. 1 2018 Budget

(Fire District Name and Number)

**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? If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.

No

- 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? 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.

Yes

- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.

No

- 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.

N/A

- 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.

N/A

## **FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE**

(CONTINUED)

**Pine Hill Borough FD No. 1 2018 Budget**

(Fire District Name and Number)

**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."

1972		Hahn	Pumper	-		Motor	Pool
1997	Ford		Ambulance	-		Motor	Pool
2005		Pierce	Ladder	-		Motor	Pool
2006	Ford	Expedition	-	Chief	William		Dukes
2012	E	One	Pumper	-		Motor	Pool
2014	Ford		Pickup	-		Motor	Pool
2015	E	One	Pumper	-		Motor	Pool
2015	Ford	Expedition	-	Deputy	Chief		Greer
2017	Pickup - Motor Pool						

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

No

- 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? If "yes," attach explanation including amount paid.

No

- 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? 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.

Yes

- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? 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.

No



**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**

**Pine Hill Borough FD No. 1 2018 Budget**

(Fire District Name and Number)

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.

Name	Title	Total Compensation from Fire District
Kenneth Davis	Secretary	2,600
Thomas Hassett	Commissioner	2,600
Kevin Waddington	Chairman/Treasurer	2,600
Charles Warrington	Vice Chairman	2,600
James Wakeley	Commissioner	2,600

- 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.

Name	Title	Total Compensation from Fire District

**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.



# **2017 FIRE DISTRICT BUDGET**

## **Financial Schedules Section**

Fire Budget Name:  
 Fire District:

Pine Hill Borough FD No. 1 2018 Budget

Levy Cap Calculation Summary

2016 Adopted Budget -- Amount to be Raised by Taxation	1,052,491.00
Cap Bank Available from 2014 (See Levy Cap Certification)	1,877.00
Cap Bank Available from 2015 (See Levy Cap Certification)	85,625.00
Cap Bank Available from 2016 (See Levy Cap Certification)	0.00
Cap Bank Used from 2014	1,877.00
Cap Bank Used from 2015	39,122.00
Cap Bank Used from 2016	-78,644.00
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpected Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	421,857,297.00
New Ratables -- Increase in Valuations (New Construction and Additions)	1,048,100.00
Adopted Fire District Tax Rate (three decimals) per \$100	0.199
Projected Tax Rate based upon Proposed Levy	0.249508757



## Budget Summary

Pine Hill Borough FD No. 1 2018 Budget

	<i>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$102,000.00	\$35,000.00	\$67,000.00	191.4%
Total Miscellaneous Anticipated Revenues		0.00	0.00	0.0
Total Sale of Assets				
Total Interest on Investments & Deposits				
Total Other Revenue				
Total Operating Grant Revenue	3,945.00	3,945.00	0.00	0.0
Total Revenues Offset with Appropriations	27,000.00	18,000.00	9,000.00	50.0
Total Revenues and Fund Balance Utilized				%
Amount to be Raised by Taxation to Support Budget	1,055,186.00	1,054,163.00	1,023.00	0.1%
Total Anticipated Revenues	1,188,131.00	1,111,108.00	77,023.00	6.9%
<b>APPROPRIATIONS</b>				
Total Administration	224,567.00	212,148.00	12,419.00	5.9%
Total Cost of Operations & Maintenance	778,501.00	722,895.00	55,606.00	7.7
Total Appropriations offset with Revenue	27,000.00	18,000.00	9,000.00	50.0
Total Appropriated for Duly Incorporated First Aid/Rescue Squad		0.00	0.00	0.0
Total Deferred Charges		0.00	0.00	0.0
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)		0.00	0.00	0.0
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)		0.00	0.00	0.0
Total Capital Appropriations	35,000	35,000	0.00	0.0%
Total Principal Payments on Debt Service	106,854	103,356	3,381.00	3.4
Total Interest Payments on Debt	16,209	19,707	-3,383.00	-14.7
Total Appropriations				%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0</b>

**Revenue Schedule**  
Pine Hill Borough FD No. 1 2018 Budget

	<u>2017 Proposed Budget</u>	<u>2016 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$102,000	\$0.00	\$102,000.00	0.0%
Restricted Fund Balance	0.00	35,000.00	-35,000.00	-100.0%
Total Fund Balance Utilized	<u>102,000.00</u>	<u>35,000.00</u>	<u>67,000.00</u>	<u>191.4%</u>
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:10 & 11)		0.00	0.00	0.0
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)		0.00	0.00	0.0
Emergency Assistance (N.J.S.A. 40A:14-26)		0.00	0.00	0.0
Municipal Assistance (N.J.S.A. 40A:14-34)		0.00	0.00	0.0
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)		0.00	0.00	0.0
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)		0.00	0.00	0.0
Leases - Local Municipality (N.J.S.A. 40A:14-83)		0.00	0.00	0.0
Rental Income		0.00	0.00	0.0
Total Miscellaneous Anticipated Revenues		<u>0.00</u>	<u>0.00</u>	<u>0.0</u>
<i>Sale of Assets (List Individually)</i>				
Total Sale of Assets				
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Total Interest on Investments & Deposits				
<i>Other Revenue (List in Detail)</i>				
Total Other Revenue				
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	3,945.00	3,945.00	0.00	0.0
Total Operating Grant Revenue	<u>3,945.00</u>	<u>3,945.00</u>	<u>0.00</u>	<u>0.0</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	7,000.00	1,000.00	6,000.00	600.0
Annual Registration Fees	7,000.00	6,000.00	1,000.00	16.7
Penalties and Fines		0.00	0.00	0.0
Other Revenues				
Total Uniform Fire Safety Act	<u>27,000.00</u>	<u>18,000.00</u>	<u>9,000.00</u>	<u>50.0</u>
<i>Other Revenues Offset with Appropriations (List)</i>				
Total Other Revenues Offset with Appropriations				
Total Revenues Offset with Appropriations	<u>27,000.00</u>	<u>18,000.00</u>	<u>9,000.00</u>	<u>50.0</u>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u><b>\$132,945.00</b></u>	<u><b>\$56,945.00</b></u>	<u><b>\$76,000.00</b></u>	<u><b>133.5%</b></u>

**Appropriations Schedule**  
Pine Hill Borough FD No. 1 2018 Budget

	<u>2017 Proposed Budget</u>	<u>2016 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<i>Administration – Personnel</i>				
Salary & Wages (excluding Commissioners)	\$96,030	\$94,147.00	\$1,883.00	2.0
Commissioners	\$13,000.00	\$12,000.00	\$1,000.00	8.3%
Fringe Benefits	11,937	12,000.00	-11,764.00	-49.6%
Total Administration - Personnel	<u>120,967.00</u>	<u>129,848.00</u>	<u>-8,881.00</u>	<u>-6.8%</u>
<i>Administration – Other (List)</i>				
Banquet Expenses	3,500.00	3,500.00	0.00	0.0
Computer Maintenance Support	24,000.00	18,400.00	5,600.00	30.4
Election	2,200.00	1,500.00	700.00	46.7
Miscellaneous	1,000.00	1,000.00	0.00	0.0
Non Bondable Assets	27,000.00	13,000.00	14,000.00	107.7
Office Expenses	3,500.00	3,500.00	0.00	0.0
Payroll Administrative Costs	4,500.00	3,000.00	1,500.00	50.0
Professional Service - Solicitor	5,000.00	5,500.00	-500.00	-9.1
Professional Services - Audit	15,500.00	15,500.00	0.00	0.0
Professional Services - Physicals & Drug Testing	4,500.00	4,500.00	0.00	0.0
Professional Services- Labor Attorney	7,500.00	7,000.00	500.00	7.1
Training and Education	1,000.00	1,000.00	0.00	0.0
Utilities/Phones	4,400.00	4,900.00	-500.00	-10.2
Contingent Expenses		0.00	0.00	0.0
Total Administration – Other	<u>103,600.00</u>	<u>82,300.00</u>	<u>21,300.00</u>	<u>25.9</u>
Total Administration	<u>224,567.00</u>	<u>212,148.00</u>	<u>12,419.00</u>	<u>5.9%</u>
<i>Cost of Operations &amp; Maintenance – Personnel</i>				
Salary & Wages	208,278	213,410.00	-5,132.00	-2.4
Fringe Benefits	175,509	121,945.00	53,564.00	43.9
Total Operations & Maintenance – Personnel	<u>383,787.00</u>	<u>335,355.00</u>	<u>48,432.00</u>	<u>14.4</u>
<i>Cost of Operations &amp; Maintenance – Other (List)</i>				
Volunteer Stipends - Duty Crew Meals	7,000.00	0.00	7,000.00	0.0
Volunteer Stipends - Run Calls	11,000.00	0.00	11,000.00	0.0
Advertising	1,700.00	1,700.00	0.00	0.0
Apparatus & Equipment	10,000.00	8,000.00	2,000.00	25.0
Copier Lease	3,250.00	2,000.00	1,250.00	62.5
Insurance	110,000.00	107,100.00	2,900.00	2.7
License & Permits	200.00	200.00	0.00	0.0
Maintenance & Repair - Ambulance	5,000.00	5,000.00	0.00	0.0
Maintenance & Repair - Fire	44,574.00	43,700.00	874.00	2.0
Matching Funds Grants - FEMA		30,000.00	-30,000.00	-100.0
Materials & Supplies - Ambulance	2,500.00	2,550.00	-50.00	-2.0
Materials & Supplies - Fire	18,500.00	17,500.00	1,000.00	5.7
Meetings	1,000.00	1,000.00	0.00	0.0
Miscellaneous	1,000.00	1,000.00	0.00	0.0
PPE	8,000.00	8,000.00	0.00	0.0
Professional Services - EMS	3,000.00	3,000.00	0.00	0.0
Promotions/Smoke Detector Program	3,000.00	1,800.00	1,200.00	66.7
Supplemental Fire Services	4,340.00	4,340.00	0.00	0.0
Training and Education - Classes	7,000.00	2,000.00	5,000.00	250.0
Training and Education - Practical	7,000.00	12,400.00	-5,400.00	-43.5
Uniforms - Ambulance	250.00	250.00	0.00	0.0
Uniforms - Fire	15,000.00	15,000.00	0.00	0.0
Utilities/Phones	4,400.00	4,000.00	400.00	10.0
Volunteer Stipends - Fill in Firefighter	8,000.00	9,000.00	-1,000.00	-11.1
Volunteer Stipends - Duty Crew	21,000.00	10,000.00	11,000.00	110.0
Station Leasing	98,000.00	98,000.00	0.00	0.0
Contingent Expenses		0.00	0.00	0.0

Total Operations & Maintenance – Other	394,714.00	387,540.00	7,174.00	1.9
Total Operations & Maintenance	778,501.00	722,895.00	55,606.00	7.7
<i>Appropriations Offset with Revenue – Personnel</i>				
Salary & Wages	11,100	11,000.00	100.00	0.9
Fringe Benefits	0	0.00	0.00	0.0
Total Appropriations Offset with Revenue – Personnel	11,100.00	11,000.00	100.00	0.9
<i>Appropriations Offset with Revenue – Other (List)</i>				
Fire Prevention	2,000.00	1,500.00	500.00	33.3
Other Expenses	13,900.00	5,500.00	8,400.00	152.7
Contingent Expenses		0.00	0.00	0.0
Total Appropriations Offset with Revenue – Other	15,900.00	7,000.00	8,900.00	127.1
Total Appropriations Offset with Revenue	27,000.00	18,000.00	9,000.00	50.0
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles		0.00	0.00	0.0
Equipment		0.00	0.00	0.0
Materials & Supplies		0.00	0.00	0.0
Total Duly Incorporated First Aid/Rescue Squad Associations		0.00	0.00	0.0
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>				
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)		0.00	0.00	0.0
Total Deferred Charges		0.00	0.00	0.0
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)		0.00	0.00	0.0
Length of Service Award Program (LOSAP)		0.00	0.00	0.0
Contribution (N.J.S.A. 40A:14-78.6)				
Total Capital Appropriations	35,000	35,000	0.00	0.0%
Total Principal Payments on Debt Service	106,854	103,356	3,381.00	3.4
Total Interest Payments on Debt	16,209	19,707	-3,383.00	-14.7
<b>TOTAL APPROPRIATIONS</b>	<b>\$1,188,131.00</b>	<b>\$1,111,108.00</b>	<b>\$77,023.00</b>	<b>6.9%</b>



**Proposed Capital Budget**  
Pine Hill Borough FD No. 1 2018 Budget

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>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>
Purchase of 4x4 Pickup Truck	Vehicles & Apparatus			%	\$	\$35,000.00
Total Capital Improvements					0	35,000

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>2017 Proposed Budget</i>	<i>2016 Adopted Budget</i>	
Total Down Payments					%	\$	\$
Total Capital Improvements & Down Payments					0	35,000	
RESERVE FOR FUTURE CAPITAL OUTLAYS					35,000	0	
<b>TOTAL CAPITAL APPROPRIATIONS</b>					<b>\$35,000</b>	<b>\$35,000</b>	

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

	35,000
	0
	0

## Debt Service Schedule – Principal

Pine Hill Borough FD No. 1 2018 Budget

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	2016	2017	2018	2019	2020	2021	2022	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
Total Principal – General Obligation Bonds												\$
<i>Bond Anticipation Notes</i>												
Total Principal BANS												
Capital Leases												
Pumper Truck				43,164.00	44,540.00	45,961.00	47,427.00	48,940.00	50,501.00	50,501.00		237,369.00
Rescue Pumper				56,811.00	58,816.00	60,893.00	63,043.00	65,268.00	0.00	0.00		248,020.00
Total Principal – Capital Leases				99,975	103,356	106,854	110,470	114,208	50,501	50,501	0	485,389
<i>Intergovernmental Loans</i>												
Total Principal – Intergovernmental Loans												
<i>Other Bonds or Notes Payable</i>												
Total Principal – Other Bonds or Notes												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				\$99,975	\$103,356	\$106,854	\$110,470	\$114,208	\$50,501	\$50,501	\$0	\$485,389

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

Pine Hill Borough FD No. 1 2018 Budget

	2016	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Total Interest – General Obligation Bonds									\$
<i>Bond Anticipation Notes</i>									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Pumper Truck	12,327.00	10,950.00	9,529.00	8,063.00	6,550.00	4,989.00			40,081.00
Rescue Pumper	10,763.00	8,757.00	6,680.00	4,530.00	2,304.00	0.00			22,271.00
Total Interest Payments – Capital Leases	23,090	19,707	16,209	12,593	8,854	4,989	0	0	62,352
<i>Intergovernmental Loans</i>									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
Total Interest Payments – Other Bonds or Notes									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$23,090	\$19,707	\$16,209	\$12,593	\$8,854	\$4,989	\$0	\$0	\$62,352

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.



**Fund Balance Reconciliation**  
Pine Hill Borough FD No. 1 2018 Budget

**UNRESTRICTED FUND BALANCE**

Beginning balance January 1, 2016 (1)	\$712,219
Less: Utilized in 2016 Adopted Budget	0.00
Proposed balance available	712,219
Estimated results of operations for the year ending December 31, 2016	91,564
Anticipated balance December 31, 2016	803,783
Less: Fund Balance utilized in 2017 Proposed Budget	102,000
Proposed balance after utilization in 2017 Proposed Budget	\$165,000

**RESTRICTED FUND BALANCE**

Beginning balance January 1, 2016 (1)	\$200,000
Less: Utilized in 2016 Adopted Budget	35,000.00
Proposed balance available	165,000
Estimated results of operations for the year ending December 31, 2016	165,000
Anticipated balance December 31, 2016	165,000
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	165,000
Less: Restricted Fund Balance released via Referendum Resolution	165,000
Proposed balance after utilization in 2017 Proposed Budget	\$165,000

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

## Referendums

Pine Hill Borough FD No. 1 2018 Budget

<i>Summary of Referendum Line Items</i>	<i>2017 Proposed Budget Amount Requested</i>	<i>2016 Final Budget</i>
<b>Total Referendum Line Items</b>	\$	\$
	\$0	

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)

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

**Levy Cap Summary**  
Pine Hill Borough FD No. 1 2018 Budget

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$1,052,491.00
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	1,052,491
Plus: 2% Cap Increase	21,050

**ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS**

*Exclusions*

Shared Service Exclusion		0
Change in Total Debt Service Appropriation		3,889
Allowable Pension Increases		-1,720
Allowable Increase in Health Care Costs		0
Changes in LOSAP Contributions (+/-)		0.00
Extraordinary Costs due to a "Declared" Emergency	0.00	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		35,000
Total Exclusions		37,169
Less: Cancelled or Unexpended Referendum Amounts		
Increase in Ratable Valuation (New Construction/Additions)	\$1,048,100.00	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.199	2,086

**ADJUSTED TAX LEVY**

Amount Utilized from Levy Cap Bank from 2014	1,112,796
Amount Utilized from Levy Cap Bank from 2015	1,877.00
Amount Utilized from Levy Cap Bank from 2016	39,122.00
Maximum Tax Levy Before Referendum	-78,644.00
Amount Proposed for Levy Cap Referendum	1,075,151

**MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION**

\$1,075,151

**CAP BANK CALCULATION**

Amount to be Raised by Taxation	\$1,055,186.00
Cap Bank Available from 2014 for 2017 Budget	1,877.00
Cap Bank Available from 2015 for 2017 Budget	85,625.00
Revised Cap Bank from 2015 Available for 2018 Budget	46,503
Cap Bank Available from 2016 for 2017 Budget	0.00
Revised Cap Bank from 2016 Available for 2018 Budget	78,644
Cap Bank from 2017 Available for 2018 Budget	57,610
Cap Bank Available from 2017 for 2018 Budget	\$19,965

**Shared Services Exclusion Worksheet**  
Pine Hill Borough FD No. 1 2018 Budget

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 Cost		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Total</b>		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

**Levy Cap Exclusion Calculations**  
Pine Hill Borough FD No. 1 2018 Budget

**PENSION CONTRIBUTION CALCULATION**

2017 Proposed Budget PERS Contribution Appropriated	\$15,599
2017 Proposed Budget PFRS Contribution Appropriated	19,597
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	0
Net 2017 Base Amount	<u>35,196</u>
2016 Adopted Budget PERS Contribution	13,381
2016 Adopted Budget PFRS Contribution	17,926
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	0
Net 2015 Base Amount	<u>31,307</u>
<b>Pension Contribution Exclusion</b>	<u><u>\$3,889</u></u>

**LOSAP CALCULATION**

2017 Proposed Budget LOSAP Appropriation	\$
2016 Adopted Budget LOSAP Appropriation	0.00
<b>LOSAP Exclusion (+/-)</b>	<u><u>\$0</u></u>

**DEBT SERVICE CALCULATION**

2017 Proposed Budget Total Debt Service Appropriation	\$123,063
2016 Adopted Budget Total Debt Service Appropriation	123,065
<b>Debt Service Exclusion</b>	<u><u>\$0</u></u>

**CAPITAL APPROPRIATION CALCULATION**

2017 Proposed Budget Total Capital Appropriation	\$35,000
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund	
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue	
2017 Proposed Budget Capital Appropriation Offset with Unrestricted Fund	
2017 Base Amount	<u>35,000</u>
2016 Adopted Budget Total Capital Appropriation	35,000
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund	35,000
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue	0
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	0
2016 Base Amount	<u>0</u>
<b>Capital Expenditure Exclusion</b>	<u><u>\$35,000</u></u>

**HEALTH INSURANCE EXCLUSION CALCULATION**

SFY 2017	
2017 Proposed Budget Administration Health Insurance Appropriation	\$0
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	122,613
2017 Proposed Budget Group Health Insurance	122,613
2016 Adopted Budget Administration Health Insurance Appropriation	0
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	86,000
2016 Adopted Budget Group Health Insurance	86,000
Net Increase (Decrease)	<u>36,613</u>
Net Increase Divided by 2016 Amount Budgeted = % Increase	42.57326
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy	-2.00000
% Increase less % Increase Exclusion = % Increase Inside Cap	44.57326
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	<u>38,333%</u>
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	-1,720%
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	<u>\$36,613</u>
2017 Increase in Appropriation	<u><u>\$36,613</u></u>

# Fire District Schedule of Commissioners and Officers (Continued)

Pine Hill Borough FD No. 1 2018 Budget

Reportable Compensation from Fire District (W-2/1099)		Estimated amount of other compensation from Fire District (health benefits, pension, etc.)		Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)		Total Compensation All Public Entities					
Name	Title	Average Hours per Week Dedicated to Position	Position	Base Salary/Stipend	Other (auto allowance, expense account, payments in lieu of health benefits, etc.)	Total Compensation from Fire District	Positions held at Other Public Entities where Individual is an Employee or Member of the Governing Body	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
Kenneth Davis	Secretary	5	Commissioner	2,600	\$	\$2,600	Pine Hill Borough Public Works Foreman	40	\$62,500	\$	\$65,100
Thomas Hassett	Commissioner	5	Commissioner	2,600	\$	\$2,600			\$	\$	\$2,600
Kevin Waddington	Chairman/Treasurer	5	Commissioner	2,600	\$	\$2,600	Pine Hill Borough, Pine Valley Borough	2	\$	\$1,000	\$3,600
Charles Warrington	Vice Chairman	5	Commissioner	2,600	\$	\$2,600	Pine Hill Borough Councilman	5	\$3,367	\$	\$5,967
James Wakeley	Commissioner	5	Commissioner	2,600	\$	\$2,600	Pine Hill Municipal Utilities Authority	40	\$39,187	\$	\$41,787
<b>Total:</b>				\$13,000	\$0	\$13,000			\$105,054	\$1,000	\$119,054

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed: 0

**Schedule of Health Benefits – Detailed Cost Analysis**

Pine Hill Borough FD No. 1 2018 Budget

	# 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				0	0	0		
Parent & Child				0	0	0		
Employee & Spouse (or Partner)	1	30,613		1	40,000			
Family	2	46,000		1	46,000			
Employee Cost Sharing Contribution (enter as negative -)	3			0	0	0	0	0.0
Subtotal				2				0.0
<b>Commissioners – Health Benefits – Annual Cost</b>								
Single Coverage				0	0	0		
Parent & Child				0	0	0		
Employee & Spouse (or Partner)				0	0	0		
Family				0	0	0		
Employee Cost Sharing Contribution (enter as negative -)	0			0	0	0	0	0.0
Subtotal				0				0.0
<b>Retirees – Health Benefits – Annual Cost</b>								
Single Coverage				0	0	0		
Parent & Child				0	0	0		
Employee & Spouse (or Partner)				0	0	0		
Family				0	0	0		
Employee Cost Sharing Contribution (enter as negative -)	0			0	0	0	0	0.0
Subtotal				0				0.0
<b>GRAND TOTAL</b>	<b>3</b>			<b>2</b>			<b>0</b>	<b>0</b>

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

No

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

No

## Schedule of Accumulated Liability for Compensated Absences

Pine Hill Borough FD No. 1 2018 Budget

Complete the below table for the Fire Districts accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2016	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit
James Gordon	77	\$10,461.00	Approved Labor Agreement
Joseph Hunter	24	\$3,326.00	Approved Labor Agreement
<b>Total liability for accumulated compensated absences at January 1, 2016</b>		<b>\$13,787</b>	