

AMENDED

2017

Borough of Lindenwold

# Fire District No. 1 Budget

[lindenwoldfire.com/commissioners.htm](http://lindenwoldfire.com/commissioners.htm)  
(Fire District Web Address)



Division of Local Government Services

**2017 FIRE DISTRICT BUDGET**  
**Certification Section**

By: C.M. Spina Date: 3/27/17

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

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.

**CERTIFICATION OF ADOPTED BUDGET**  
*AMENDED*

By: \_\_\_\_\_ Date: \_\_\_\_\_

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

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:54-11.

**CERTIFICATION OF APPROVED BUDGET**

For Division Use Only

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

**FIRE DISTRICT NO. 1 BUDGET**

**BOROUGH OF LINDENWOLD**

# 2017 PREPARER'S CERTIFICATION

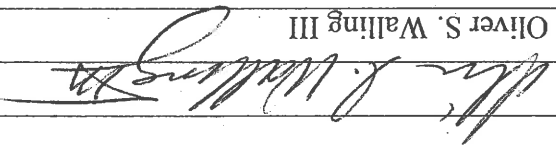
## BOROUGH OF LINDENWOLD

### FIRE DISTRICT NO. 1 BUDGET

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

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

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

Preparer's Signature:			
Name:		Oliver S. Walling III	
Title:		Accountant	
Address:		10 Allen Street Suite 3A Toms River, NJ 08753	
Phone Number:		732-244-2323	Fax Number: 732-244-1571
E-mail address:		owalling@koernerpcpa.com	

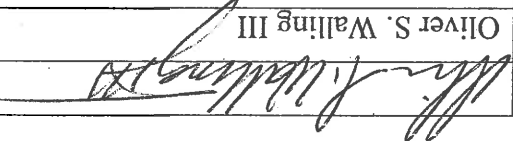
**2017 PREPARER'S CERTIFICATION  
OTHER ASSETS**

**BOROUGH OF LINDENWOLD**

**FIRE DISTRICT NO. 1 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:		Oliver S. Walling III	
Title:		Accountant	
Address:		10 Allen Street Suite 3A Toms River, NJ 08753	
Phone Number:		732-244-2323	Fax Number: 732-244-1571
E-mail address:		owalling@koernerpcpa.com	

# 2017 APPROVAL CERTIFICATION


## BOROUGH OF LINDENWOLD

### FIRE DISTRICT NO. 1 BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 21<sup>st</sup> day of November, 2016.

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

Officer's Signature:			
Name:		CLIFFORD S. RUTH	
Title:		CHAIRMAN OF THE BOARD	
Address:		2201 Bangor Avenue Lindenwold, NJ 08021	
Phone Number:		856-346-0935	Fax Number: 856-346-3638
E-mail address:		cruth@lindenwoldfire.com	

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: <http://lindenwoldfire.com/commissioners.htm>

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
- N/A 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: Raymond McManus  
 Title of Officer Certifying compliance: TREASURER  
 Signature: Raymond McManus

**2017 FIRE DISTRICT BUDGET RESOLUTION  
LINDENWOLD FIRE DISTRICT NO. 1**

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

WHEREAS, the Annual Budget for the Borough of Lindenwold Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 21, 2016; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) includes a proposed public referendum in the amount of \$450,000 in excess of the allowable amount to be raised by taxation; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,891,626, which includes an amount to be raised by taxation of \$1,351,550 and Total Appropriations of \$1,891,626; and

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

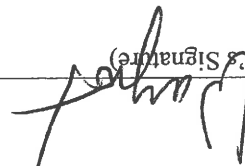
WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 21, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 is hereby approved; and

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

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

(Secretary's Signature)



(Date)

11-21-16

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Ruth	CA			
Paul	HM			
McMannus	HM			
Hans		HM		
Weindel	VEW			



**2017 ADOPTION CERTIFICATION**

**BOROUGH OF LINDENWOLD**

**FIRE DISTRICT NO. 1 BUDGET**

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 28<sup>th</sup> day of December, 2016.

Officer's Signature: <i>[Signature]</i>		Name: CLIFFORD S. RUTM		Title: <i>[Signature]</i>		Address: 2201 Bangor Avenue Lindenwold, NJ 08021		Phone Number: 856-346-0935		Fax Number: 856-346-3638		E-mail address: <i>cruth@lindenwoldfire.com</i>	
---	--	------------------------	--	---------------------------	--	---	--	----------------------------	--	--------------------------	--	---	--

**2017 ADOPTED BUDGET RESOLUTION  
LINDENWOLD FIRE DISTRICT NO. 1  
FISCAL YEAR: January 1, 2017 to December 31, 2017**

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

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) includes a proposed public referendum in the amount of \$450,000 in excess of the allowable amount to be raised by taxation; and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,891,626, which includes amount to be raised by taxation of \$1,351,550, and Total Appropriations of \$1,891,626; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 28, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, is hereby adopted and, subject to the proposed referendum being approved by 50 percent of the voters shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,891,626, which includes amount to be raised by taxation of \$1,351,550, and Total Appropriations of \$1,891,626; 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.

*Raymond McManus*  
(Secretary's Signature)

12-28-16  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Ruth	<i>[Signature]</i>			
Paul	<i>[Signature]</i>			
McManus	X			
Hans				X
Weindel	X			

**AFFIDAVIT OF PUBLICATION**

**Publisher's Fee \$10.12 Affidavit \$30.00**

**State of New Jersey,**

**} SS.**

**Camden County**

*Andy Karmak*  
\_\_\_\_\_

Personally appeared

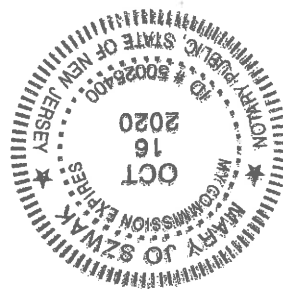
Of the **Courier-Post**, a newspaper printed in Cherry Hill, New Jersey and published in Cherry Hill, in said County and State, and of general circulation in said county, who being duly sworn, depose and saith that the advertisement of which the annexed is a true copy, has been published in the said newspaper I times, once in each issue as follows:

02/23/17  
\_\_\_\_\_ A.D 2017

*Andy Karmak*  
\_\_\_\_\_ Sworn and subscribed before me, this 23 day of February, 2017

*Mary Jo Szwak*  
\_\_\_\_\_

Ad Number: 0001948783



BOROUGH OF LINDENWOLD  
FIRE DISTRICT No. 1  
MEETING NOTICE

Notice is hereby given, that the Board of Fire Commissioners, Lindenwold Fire District No. 1, Camden County NJ will hold a special meeting on Tuesday, February 28, 2017 at 12 noon for the specific purpose to approve a resolution to amend the 2017 budget, pursuant to N.J.S.A. 40A:14-78.3, to conform to that which was approved by the voters on Saturday, February, 18, 2017. The meeting will take place at the Fire Administration Building, 2201 Bangor Ave., Lindenwold, NJ 08021.  
02/21/17  
Kathleen Crockett, District Clerk  
(\$19.36)

0001948783-01

**BOROUGH OF LINDENWOLD  
FIRE DISTRICT NO. 1  
RESOLUTION NO. 2017 - A**

WHEREAS, the 2017 Budget of Lindenwold Fire District No. 1 was adopted on December 28, 2016, and WHEREAS, the Board of Commissioners adopted Resolution 2016-18 authorizing the Board to present to the voters a property tax cap levy referendum on February 18, 2017, and

WHEREAS, a majority of the voters presenting voted in opposition to the referendum, and WHEREAS, the defeat of the referendum requires the Board to remove those said items from the adopted budget, and

WHEREAS, no amendment to the budget shall become effective prior to approval by the Director of the Division of Local Government Services,

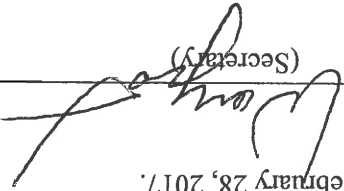
NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Fire District No. 1 in the Borough of Lindenwold in the County of Camden that the budget for the year ended December 31, 2017 is hereby amended as follows:

	<u>From</u>	<u>To</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>		
AMOUNT TO BE RAISED BY TAXATION TO SUPPORT BUDGET	\$1,351,550	\$ 901,550
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	\$1,891,626	\$1,441,626
<b>ANTICIPATED APPROPRIATIONS</b>		
<b>COST OF OPERATIONS – PERSONNEL</b>		
Wages – Firefighters (4)	\$ 150,000	\$ 0
Fringe Benefits	\$ 153,280	\$ 4,280
<b>COST OF OPERATIONS – OPERATING</b>		
Paid Firefighter Expenses	\$ 151,000	\$ 0
<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	\$1,891,626	\$1,441,626

BE IT FURTHER RESOLVED that this resolution is adopted prior to the public hearing and adoption of the 2017 Amended Budget.  
 BE IT FURTHER RESOLVED that the Director of the Division of Local Government Services is hereby requested to approve this amendment in accordance with N.J.A.C. 5:31-2.8.

Member	Aye	Nay	Abstain	Absent
Ruth				✓
Paul				✓
McManus				
Hans				
Weindel				

It is hereby certified that this is a true copy of a resolution amending the budget as introduced by the Board of Fire Commissioners on February 28, 2017.

Certified by  (Secretary) on 2-28-17 (Date Certified)

Publisher's Fee \$9.68 Affidavit \$30.00

**AFFIDAVIT OF PUBLICATION**

State of New Jersey  
Camden County

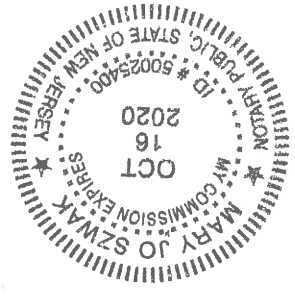
} SS.

Personally appeared *Mary Jo Szmar*  
\_\_\_\_\_

Of the ~~Courier-Post~~, a newspaper printed in Cherry Hill, New Jersey and published in Cherry Hill,  
in said County and State, and of general circulation in said county, who being duly sworn, deposeth and saith  
that the advertisement of which the annexed is a true copy, has been published in the said newspaper  
I times, once in each issue as follows:

03/01/17 A.D 2017

\_\_\_\_\_ *Mary Jo Szmar*  
Ad Number: 0001949725



\_\_\_\_\_ *Mary Jo Szmar*  
Sworn and subscribed before me, this 1 day of March,  
2017

BOROUGH OF LINDENWOLD  
FIRE DISTRICT No.1  
Public Notice

Notice is hereby given, that there will be a formal vote on the adoption of the budget, resolution to amend the 2017 budget on March 7, 2017 at 7:30 pm. Prior to such formal vote, the amendment shall be read in full and the Board will hold a public hearing on the resolution to amend the 2017 budget. The meeting will take place at the Fire Administration Building, 2201 Bangor Ave., Lindenwold, NJ 08021.

03/01/17  
Kathleen Crockett, District Clerk

(\$9.68)

0001949725-01



**2017 ADOPTED AMENDED BUDGET RESOLUTION  
2017 - B  
LINDENWOLD FIRE DISTRICT NO. 1**

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

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

WHEREAS, the Annual Budget as presented for adoption by the voters on February 18, 2017 was subject to public approval of a property tax cap levy referendum; and

WHEREAS, the property tax cap levy referendum was rejected by a majority of the presenting voters; and

WHEREAS, the Annual Budget as amended for adoption reflects Total Revenues of \$1,441,626, which includes amount to be raised by taxation of \$901,550, and Total Appropriations of \$1,441,626;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on March 7, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, is hereby adopted and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,441,626, which includes amount to be raised by taxation of \$901,550, and Total Appropriations of \$1,441,626; 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

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

\_\_\_\_\_  
(Date)  
3-7-17

Member	Aye	Nay	Abstain	Absent
Ruth	CR			
Paul	CR			
McManus	EM			
Hans	LSH			
Weindel	HW			

Board of Commissioners Recorded Vote

**Narrative and Information Section**

**2017 FIRE DISTRICT BUDGET**

# 2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## LINDENWOLD FIRE DISTRICT NO. 1

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.

The proposed 2017 Budget is increasing by approximately \$506,000. The major reason for the increase is the addition of four paid firefighters at a cost of \$450,000. This increase is proposed through the referendum on Page F-9 of the 2017 Budget. Other increases and decreases are relatively immaterial. The Board is also budgeting for additional SCBA costs of \$37,200 associated with a 2016 FEMA AFG Grant application.

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 amount to be raised by taxation is increasing approximately \$488,000 which is a 56.6% increase. The Board is utilizing \$306,000 of General Fund surplus. This is 59% of the surplus not including the surplus that will result from the 2016 operations. The Board is also utilizing \$192,241 of Capital Fund surplus. This is 100% of the surplus. The utilization of both fund balances is for the purchase of the ladder truck which was approved in 2014. It is not anticipated that this usage will not have any detrimental impact on future operations.

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 Board is requesting an additional \$450,000 by referendum for the addition of four paid firefighters. The Board is utilizing \$54,541 of its Property Tax Levy Cap Bank.

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

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

The District has no debt. The Board has voter approval to purchase an aerial ladder truck not to exceed \$900,000. The Board is utilizing \$192,241 of Capital Funds and \$306,000 of Unrestricted Funds to purchase the truck.

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.

N/A

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	\$599,155,500
Proposed Tax Rate per \$100 of Assessed Valuation	\$ .226

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

No	X	Yes	If yes, how much is appropriated?	\$
----	---	-----	-----------------------------------	----

If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No	Yes	X
----	-----	---

# FIRE DISTRICT CONTACT INFORMATION

## 2017

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

Name of Fire District:		Borough of Lindenwold Fire District No. 1	
Address:		2201 Bangor Avenue	
City, State, Zip:	Lindenwold NJ	Phone: (ext.)	856-346-0935
	08021	Fax:	856-346-3638

Preparer's Name:		Oliver S. Walling III	
Preparer's Address:		10 Allen Street Suite 3A	
City, State, Zip:	Toms River NJ	Phone: (ext.)	732-244-2323
	08753	Fax:	732-244-1571
E-mail:		owalling@koernercpa.com	

Chairman:		Clifford Ruth	
Phone: (ext.)	856-346-0935	Fax:	856-346-3638
E-mail:		cruth@lindenwoldfire.com	

Secretary/Treasurer:		Raymond McManus	
Phone: (ext.)	856-346-0935	Fax:	856-346-3638
E-mail:		rmcmanus@lindenwoldfire.com	

Name of Auditor:		Rodney R. Haines, CPA, RMA	
Name of Firm:		Holman, Frenia, Allison, P.C.	
Address:		618 Stokes Road	
City, State, Zip:	Medford NJ	Phone: (ext.)	609-953-0612
	08055	Fax:	609-953-8443
E-mail:		rhaines@hfacpas.com	

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## LINDENWOLD FIRE DISTRICT NO. 1

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: N/A
- 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?  YES
  - 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?  YESIf 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.
- James Valentine is a former commissioner and owner of James Valentine, Inc. which services fire alarms and extinguishers. The Board pays approximately \$1,000 annually for this service.
- 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)  NOIf 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)  
LINDENWOLD FIRE DISTRICT NO. 1  
FISCAL YEAR: January 1, 2017 to December 31, 2017**

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

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**

**LINDENWOLD FIRE DISTRICT NO. 1**

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

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

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

Cifford Ruth	\$3,500
Richard Paul	\$3,500
Raymond McManus	\$3,500
Wayne Hans	\$9,500
Frank Weindel	\$3,500

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, entertainment, and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

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

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



**Fire District Schedule of Commissioners and Officers (Continued)**

Lindenwold Fire District #1  
Camden County

Name	Title	Average Hours per Week Dedicated to Position	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 Public Entities (health benefits, pension, payment in lieu of health benefits, 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 Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/1099)	Total Compensation All Public Entities
			Commissioner	Officer	Base Salary/ Stipend	Bonus								
1 Clifford Ruth	Chairperson	as needed	X		\$ 3,500			\$ 3,500	N/A					\$ 3,500
2 Richard Paul Raymond	Vice Chale	as needed	X		3,500			3,500	N/A					3,500
3 McManus	Treasurer	as needed	X		3,500			3,500	N/A					3,500
4 Wayne Hans	Secretary	as needed	X		3,500			3,500	Lindenwold	Councilman	as needed	6,000	9,500	
5 Frank Weindel		as needed	X		3,500			3,500	N/A					3,500
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
Total:					\$ 17,500			\$ 17,500					\$ 6,000	\$ 23,500

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

Lindenwold Fire District #1  
Camden County

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members 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			\$ -			\$ -	\$ -	#DIV/0!
Parent & Child	1	23,940	23,940	1	23,448	23,448	492	2.1%
Employee & Spouse (or Partner)	4	31,921	127,684	1	23,448	23,448	127,684	374.2%
Family			(10,907)			(2,300)	(8,607)	565.4%
Employee Cost Sharing Contribution (enter as negative - )	5		140,717	1		21,148	119,569	
Subtotal								
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )	0		-	0		-	-	#DIV/0!
Subtotal								
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )	0		-	0		-	-	#DIV/0!
Subtotal								
<b>GRAND TOTAL</b>	<b>5</b>		<b>\$ 140,717</b>	<b>1</b>		<b>\$ 21,148</b>	<b>\$ 119,569</b>	<b>565.4%</b>

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

\_\_\_\_\_

# Schedule of Accumulated Liability for Compensated Absences

Lindenwold Fire District #1  
Camden County

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

*Legal Basis for Benefit  
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2016	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2016		\$	-		

**2017 FIRE DISTRICT BUDGET**

**Financial Schedules Section**

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

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

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

Name of Fire District: Lindenwold Fire District #1  
 County: Camden County

**Levy Cap Calculation Summary**

\$	863,124
	13,837
	40,704
	12,414
	-
	593,516,900
	5,638,600
	\$0.146

0.15047012

2016 Adopted Budget - Amount to be Raised by Taxation  
 Cap Bank Available from 2014 (See Levy Cap Certification)  
 Cap Bank Available from 2015 (See Levy Cap Certification)  
 Cap Bank Available from 2016 (See Levy Cap Certification)  
 Cap Bank Used from 2014  
 Cap Bank Used from 2015  
 Cap Bank Used from 2016  
 Changes in Service Provider (+/-)  
 DLGS Approved Adjustments  
 Cancelled or Unexpended Referendum Amount  
 (Enter as a positive number)  
 Assessed Valuation of District for adopted budget  
 New Ratables - Increase in Valuations (New Construction and Additions)  
 Adopted Fire District Tax Rate (three decimals) per \$100  
 Projected Tax Rate based upon Proposed Levy

## 2017 Budget Summary

Lindenwold Fire District #1  
Camden County

	<i>2017 Proposed</i>	<i>2016 Adopted</i>	<i>Proposed vs. Adopted</i>	<i>Proposed vs. Adopted</i>	
	<i>Budget</i>	<i>Budget</i>	<i>(Decrease)</i>	<i>(Decrease)</i>	
	<i>% Increase</i>	<i>% Increase</i>	<i>vs. Proposed</i>	<i>vs. Adopted</i>	
<b>REVENUES AND FUND BALANCE UTILIZED</b>					
Total Fund Balance Utilized	\$ 498,241	\$ 477,000	\$ 21,241	4.5%	
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!	
Total Sale of Assets	-	1,500	(1,500)	-100.0%	
Total Interest on Investments & Deposits	-	1,500	(1,500)	-100.0%	
Total Other Revenue	50	50	-	0.0%	
Total Operating Grant Revenue	7,885	7,885	-	0.0%	
Total Revenues Offset with Appropriations	33,900	33,900	-	0.0%	
Total Revenues and Fund Balance Utilized	540,076	521,835	18,241	3.5%	
Amount to be Raised by Taxation to Support Budget	901,550	863,124	38,426	4.5%	
Total Anticipated Revenues	1,441,626	1,384,959	56,667	4.1%	
<b>APPROPRIATIONS</b>					
Total Administration	255,911	252,449	3,462	1.4%	
Total Cost of Operations & Maintenance	651,815	623,610	28,205	4.5%	
Total Appropriations Offset with Revenue	33,900	33,900	-	0.0%	
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	500,000	475,000	25,000	5.3%	
Total Principal Payments on Debt Service	-	-	-	#DIV/0!	
Total Interest Payments on Debt	-	-	-	#DIV/0!	
Total Appropriations	1,441,626	1,384,959	56,667	4.1%	
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	\$ -	\$ -	\$ -	#DIV/0!	

2017 Revenue Schedule

Lindenwood Fire District #1

Camden County

	2017 Proposed	2016 Adopted	vs. Adopted Proposed (Decrease)	% Increase
<b>Fund Balance Utilized</b>				
Unrestricted Fund Balance	\$ 306,000	\$ 77,000	\$ 229,000	297.4%
Restricted Fund Balance	192,241	400,000	(207,759)	-51.9%
<b>Total Fund Balance Utilized</b>	<b>498,241</b>	<b>477,000</b>	<b>21,241</b>	<b>4.5%</b>
<b>Miscellaneous Anticipated Revenues</b>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)				
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)				
Emergency Assistance (N.J.S.A. 40A:14-26)				
Municipal Assistance (N.J.S.A. 40A:14-34)				
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)				
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)				
Leases - Local Municipality (N.J.S.A. 40A:14-83)				
Rental Income				
Total Miscellaneous Anticipated Revenues	-	-	-	
<b>Sale of Assets (List Individually)</b>				
Asset #1 - Old Equipment		1,500	(1,500)	-100.0%
Asset #2				
Asset #3				
Asset #4				
Total Sale of Assets	-	1,500	(1,500)	-100.0%
<b>Interest on Investments &amp; Deposits (List Accounts Separately)</b>				
Investment Account #1 - TD Bank		1,500	(1,500)	-100.0%
Investment Account #2				
Investment Account #3				
Investment Account #4				
Total Interest on Investments & Deposits	-	1,500	(1,500)	-100.0%
<b>Other Revenue (List in Detail)</b>				
Other Revenue #1 - Miscellaneous	50	50		0.0%
Other Revenue #2				
Other Revenue #3				
Other Revenue #4				
Total Other Revenue	50	50		0.0%
<b>Operating Grant Revenue (List in Detail)</b>				
Supplemental Fire Service Act (P.L.1985,c.295)	7,885	7,885		0.0%
Other Grant #1				
Other Grant #2				
Other Grant #3				
Other Grant #4				
Other Grant #5				
Total Operating Grant Revenue	7,885	7,885		0.0%
<b>Reserves Utilized</b>				
Uniform Fire Safety Act (P.L.1983,c.383)				
Annual Registration Fees	18,000	18,000		0.0%
Penalties and Fines				
Other Revenues	15,900	15,900		0.0%
Total Uniform Fire Safety Act	33,900	33,900		0.0%
<b>Other Revenues Offset with Appropriations (List)</b>				
Other Offset Revenues #1				
Other Offset Revenues #2				
Other Offset Revenues #3				
Other Offset Revenues #4				
Total Other Revenues Offset with Appropriations	-	-		0.0%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 540,076</b>	<b>\$ 521,835</b>	<b>\$ 18,241</b>	<b>3.5%</b>

2017 Appropriations Schedule

Lindenwood Fire District #1  
Camden County

	2017 Proposed	2016 Adopted	Adopted vs. Proposed vs.	Adopted
	Budget	Budget	(Decrease)	Adopted
			% Increase	
Administration - Personnel	\$ 123,906	\$ 122,906	0.8%	\$ 1,000
Salary & Wages (excluding Commissioners)				
Commissioners	\$ 17,500	\$ 17,500	0.0%	-
Fringe Benefits	43,205	44,743	-3.4%	(1,538)
Total Administration - Personnel	184,611	185,149	-0.3%	(538)
Administration - Other (List)	1,300	1,300	0.0%	-
Other Admin Expense #1 - Election				
Other Admin Expense #2 - Professional Fees	23,000	21,000	9.5%	2,000
Other Admin Expense #3 - See Attached Schedules	40,000	38,000	5.3%	2,000
Contingent Expenses	7,000	7,000	0.0%	-
Other Assets, Non-Bondable #1 - Computers				
Other Assets, Non-Bondable #2				
Other Assets, Non-Bondable #3				
Total Administration - Other	71,300	67,300	5.9%	4,000
Total Administration	255,911	252,449	1.4%	3,462
Cost of Operations & Maintenance - Personnel	26,000	26,000	0.0%	-
Salary & Wages				
Fringe Benefits	4,280	2,600	64.6%	1,680
Total Operations & Maintenance - Personnel	30,280	28,600	5.9%	1,680
Cost of Operations & Maintenance - Other (List)	198,500	198,500	0.0%	-
Other Operations & Maintenance Expense #1 - Rentals				
Other Operations & Maintenance Expense #2 - Insurance	96,500	95,700	0.8%	800
Other Operations & Maintenance Expense #3 - See Attached Schedules	231,335	236,810	-2.3%	(5,475)
Contingent Expenses				
Other Assets, Non-Bondable #1 - Fire Equipment	20,000	20,000	0.0%	-
Other Assets, Non-Bondable #2 - Turnout Gear	20,000	20,000	0.0%	-
Other Assets, Non-Bondable #3 - See Attached Schedules	55,200	24,000	130.0%	31,200
Total Operations & Maintenance - Other	621,535	595,010	4.5%	26,525
Total Operations & Maintenance	651,815	623,610	4.5%	28,205
Appropriations Offset with Revenue - Personnel	17,000	17,000	0.0%	-
Salary & Wages				
Fringe Benefits	1,700	1,700	0.0%	-
Total Appropriations Offset with Revenue - Personnel	18,700	18,700	0.0%	-
Appropriations Offset with Revenue - Other (List)	15,200	15,200	0.0%	-
Other Expense #1 - Fire Prevention Materials				
Other Expense #2				
Other Expense #3				
Contingent Expenses				
Other Assets, Non-Bondable #1				
Other Assets, Non-Bondable #2				
Other Assets, Non-Bondable #3				
Total Appropriations Offset with Revenue - Other	15,200	15,200	0.0%	-
Daily Incorporated First Aid/Rescue Squad Associations	33,900	33,900	0.0%	-
Vehicles				
Equipment				
Materials & Supplies				
Total Duly Incorporated First Aid/Rescue Squad Associations				
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1				
Emergency Appropriation #2				
Emergency Appropriation #3				
Deferred Charge #1 (cite statute)				
Deferred Charge #2 (cite statute)				
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)				
Total Deferred Charges				
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)				
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)				
Total Capital Appropriations	500,000	475,000	5.3%	25,000
Total Principal Payments on Debt Service				
Total Interest Payments on Debt				
TOTAL APPROPRIATIONS	\$ 1,441,626	\$ 1,384,959	4.1%	\$ 56,667



## 2017 APPROPRIATIONS SCHEDULE SUPPLEMENTAL SCHEDULES

Lindenwold Fire District #1  
Camden County

	2017	2016
Admin - Operating	4,400	4,400
Office Expense & Supplies	29,900	27,900
Utilities	1,400	1,400
Advertising	4,300	4,300
Payroll Service Fees	40,000	38,000
<b>Total Additional Administration Operating Expense</b>	<b>40,000</b>	<b>38,000</b>
Cost of Operations - Operating	115,850	120,300
Maintenance & Repairs	15,000	15,000
Supplies	16,500	16,500
Training	9,000	9,525
Uniforms	7,885	7,885
SFSG Expenses	5,500	6,000
Fees - Medical/Screening	45,000	45,000
Volunteer Allowance	7,600	7,600
Other LEA Expenses	9,000	9,000
Promotion	-	-
Paid Firefighter Expenses (Referendum)	231,335	236,810
<b>Total Additional Cost of Operations Expense</b>	<b>231,335</b>	<b>236,810</b>
Cost of Operations - Other Assets, Non-Bondable	5,000	3,000
Hose Replacement	5,000	3,000
Communications Equipment	37,200	-
SCBA	8,000	14,000
Vehicle Improvements	55,200	24,000
<b>Total Additional Cost of Operations - Other Assets</b>	<b>55,200</b>	<b>24,000</b>

# 2017 Schedule of Salaries and Benefits

Lindenwold Fire District #1  
Camden County

Administrative Positions Excluding Commissioners (List Individually)			2017 Proposed			2017 Proposed			2017 Proposed			
Position	Number of Staff	Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits
Position #1 - District Clerk	1	\$ 50,906	\$ 50,906	6,446		21,717	5,090	\$ 50,906			21,717	5,090
Position #2 - District Clerk - OT	1	4,500	4,500				450	4,500				450
Position #3 - Fire Administrator	1	65,000	65,000				6,500	65,000				6,500
Position #4 - Commissioner P/R Tax							1,750					1,750
Position #5 - Commissioner PERS					902		902					902
Position #6 - Vacation & Sick Time	1	3,500					350					350
Position #7												
Position #8												
Total Administration			\$ 123,906	\$ 7,348		\$ 21,717	\$ 14,140	\$ 123,906	\$ 7,348		\$ 21,717	\$ 14,140

Operation & Maintenance Positions (List Individually)			2017 Proposed			2017 Proposed			2017 Proposed			
Position	Number of Staff	Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits
Position #1 - Fire Inspectors	2	\$ 13,000	\$ 26,000	1,680			2,600	\$ 26,000	1,680			2,600
Position #2 - Firefighters (Referendum)												
Position #3												
Position #4												
Position #5												
Position #6												
Position #7												
Position #8												
Position #9												
Position #10												
Position #11												
Position #12												
Position #13												
Position #14												
Total Operation & Maintenance			\$ 26,000	\$ 1,680		\$ -	\$ 2,600	\$ 26,000	\$ 1,680		\$ -	\$ 2,600

Salary Offset by Revenue Positions (List Individually)			2017 Proposed			2017 Proposed			2017 Proposed			
Position	Number of Staff	Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits
Position #1 - Fire Official	1	\$ 15,000	\$ 15,000				1,500	\$ 15,000				1,500
Position #2 - Clerk	1	2,000	2,000				200	2,000				200
Position #3												
Position #4												
Position #5												
Position #6												
Position #7												
Position #8												
Total Offset by Revenue			\$ 17,000	\$ -	\$ -	\$ -	\$ 1,700	\$ 17,000	\$ -	\$ -	\$ -	\$ 1,700

Total Administration, Operations & Offset by Revenue			\$ 166,906	\$ 9,028	\$ -	\$ 21,717	\$ 18,440	\$ 166,906	\$ 9,028	\$ -	\$ 21,717	\$ 18,440
												\$ 49,185

# 2017 Proposed Capital Budget

Lindenwold Fire District #1  
Camden County

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

<i>List Project Separately</i>		Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2017 Proposed Budget	2016 Adopted Budget
Capital Improvement #1 - Aerial Fire Apparatus		N/A		12/01/14	100%	\$ 500,000	
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Capital Improvements						500,000	-

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

<i>List Project Separately</i>		Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2017 Proposed Budget	2016 Adopted Budget
Capital Improvement #1 - Aerial Fire Apparatus		N/A		12/01/14	100%	\$ 400,000	
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Down Payments						-	400,000
Total Capital Improvements & Down Payments						500,000	400,000

## RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS	\$ 500,000	\$ 475,000
Capital Appropriations Offset with Restricted Fund	\$ 192,241	\$ 400,000
Capital Appropriations Offset with Grants	\$ 306,000	
Capital Appropriations Offset with Unrestricted Fund		

## Debt Service Schedule - Principal

Lindenwold Fire District #1  
Camden County

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

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

# Debt Service Schedule - Interest

Lindenwold Fire District #1  
Camden County

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

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

## 2017 Fund Balance Reconciliation

Lindenwold Fire District #1  
Camden County

<b>UNRESTRICTED FUND BALANCE</b>	
Beginning balance January 1, 2016 (1)	\$ 597,023
Less: Utilized in 2016 Adopted Budget	77,000
Proposed balance available	520,023
Estimated results of operations for the year ending December 31, 2016	520,023
Anticipated balance December 31, 2016	520,023
Less: Fund Balance utilized in 2017 Proposed Budget	306,000
Proposed balance after utilization in 2017 Proposed Budget	\$ 214,023
<b>RESTRICTED FUND BALANCE</b>	
Beginning balance January 1, 2016 (1)	\$ 517,241
Less: Utilized in 2016 Adopted Budget	400,000
Proposed balance available	117,241
Estimated results of operations for the year ending December 31, 2016	75,000
Anticipated balance December 31, 2016	192,241
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	192,241
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2017 Proposed Budget	\$ -

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

## 2017 Referendums

Lindenwold Fire District #1  
Camden County

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 Referendum Line Items		2017 Proposed Budget Amount Requested
Firefighter Wages	\$	150,000
Firefighter Fringe Benefits		30,000
Firefighter Hospitalization		119,000
Firefighter Expenses		151,000
Question Failed		(450,000)
<b>Total Referendum Line Items</b>		<b>\$ -</b>

2016 Final Budget	\$ -

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

2016 Final Budget	\$ -

# 2017 Referendums

Lindenwold Fire District #1  
Camden County

Summary of Referendum Line Items	
Firefighter Wages	\$ 150,000
Firefighter Fringe Benefits	30,000
Firefighter Hospitalization	119,000
Firefighter Expenses	151,000
<b>Total Referendum Line Items</b>	<b>\$ 450,000</b>
2017 Proposed Budget Amount Requested	
	\$ -
2016 Final Budget	
	\$ -

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	
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>
2017 Proposed Budget Amount Requested	
	\$ -
2016 Final Budget	
	\$ -



# 2017 Levy Cap Summary

Lindenwold Fire District #1  
Camden County

<b>LEVY CAP CALCULATION</b>	
Prior Year Amount to be Raised by Taxation for Fire District Purposes	863,124
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	863,124
Plus: 2% Cap Increase	17,262
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>880,386</b>
<i>Exclusions</i>	
Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	433
Allowable Increase in Health Care Costs	85
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	518
Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 5,638,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.146
<b>ADJUSTED TAX LEVY</b>	<b>8,232</b>
Amount Utilized from Levy Cap Bank from 2014	889,136
Amount Utilized from Levy Cap Bank from 2015	12,414
Amount Utilized from Levy Cap Bank from 2016	-
Maximum Tax Levy Before Referendum	901,550
Amount Proposed for Levy Cap Referendum	-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>901,550</b>
<b>CAP BANK CALCULATION</b>	
Amount to be Raised by Taxation	\$ 901,550
Cap Bank Available from Prior Year (2014) for 2017 Budget	13,837
Cap Bank Available from Prior Year (2015) for 2017 Budget	40,704
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget	-
Cap Bank Available from Prior Year (2016) for 2017 Budget	40,704
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget	-
Cap Bank from Current Year (2017) Available for 2018 Budget	-
Cap Bank Available from 2017 for 2018 Budget	0
	<u>(12,414)</u>
	<u>\$ 0</u>

# 2017 Levy Cap Summary

Lindenwold Fire District #1  
Camden County

LEVY CAP CALCULATION	
Prior Year Amount to be Raised by Taxation for Fire District Purposes	863,124
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	863,124
Plus: 2% Cap Increase	17,262
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>	<b>880,386</b>
<i>Exclusions</i>	
Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	433
Allowable Increase in Health Care Costs	85
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	518
Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 5,638,600
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.146
<b>ADJUSTED TAX LEVY</b>	<b>8,232</b>
Amount Utilized from Levy Cap Bank from 2014	889,136
Amount Utilized from Levy Cap Bank from 2015	12,414
Amount Utilized from Levy Cap Bank from 2016	-
Maximum Tax Levy Before Referendum	901,550
Amount Proposed for Levy Cap Referendum	450,000
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$ 1,351,550</b>
<b>CAP BANK CALCULATION</b>	
Amount to be Raised by Taxation	\$ 901,550
Cap Bank Available from Prior Year (2014) for 2017 Budget	13,837
Cap Bank Available from Prior Year (2015) for 2017 Budget	40,704
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget	40,704
Cap Bank Available from Prior Year (2016) for 2017 Budget	-
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget	-
Cap Bank from Current Year (2017) Available for 2018 Budget	-
Cap Bank Available from 2017 for 2018 Budget	-\$ (12,414)
	\$ -



# 2017 Levy Cap Exclusion Calculations

Lindenwold Fire District #1  
Camden County

## PENSION CONTRIBUTION CALCULATION

\$ 9,028	2017 Proposed Budget PERS Contribution Appropriated
-	2017 Proposed Budget PERS Contribution Appropriated
-	Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs
9,028	Net 2017 Base Amount
8,595	2016 Adopted Budget PERS Contribution
8,595	2016 Adopted Budget PERS Contribution
-	Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs
8,595	Net 2015 Base Amount
\$ 433	Pension Contribution Exclusion

## LOSAP CALCULATION

\$ -	2017 Proposed Budget LOSAP Appropriation
-	2016 Adopted Budget LOSAP Appropriation
-	LOSAP Exclusion (+/-)

## DEBT SERVICE CALCULATION

\$ -	2016 Proposed Budget Total Debt Service Appropriation
-	2015 Adopted Budget Total Debt Service Appropriation
-	Debt Service Exclusion

## CAPITAL APPROPRIATION CALCULATION

\$ 500,000	2017 Proposed Budget Total Capital Appropriation
192,241	2017 Proposed Budget Capital Appropriation Offset from Restricted Fund
-	2017 Proposed Budget Capital Appropriation Offset from Grant Revenue
306,000	2017 Base Amount
1,759	2016 Adopted Budget Total Capital Appropriation
475,000	2016 Adopted Budget Capital Appropriation Offset from Restricted Fund
400,000	2016 Adopted Budget Capital Appropriation Offset from Grant Revenue
-	2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund
75,000	2016 Base Amount
\$ -	Capital Expenditure Exclusion

## HEALTH INSURANCE EXCLUSION CALCULATION

\$ 21,717	2017 Proposed Budget Administration Health Insurance Appropriation
-	2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation
21,717	2017 Proposed Budget Group Health Insurance
21,148	2016 Adopted Budget Administration Health Insurance Appropriation
-	2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation
21,148	2016 Adopted Budget Group Health Insurance
569	Net Increase (Decrease)
2,69%	Net Increase Divided by 2016 Amount Budgeted = % Increase
0.40%	SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy
2.29%	% Increase less % Increase Exclusion = % Increase Inside Cap
484	% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap
85	% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy
61	Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)
569	2017 Increase in Appropriation