

LOCAL GOVT SERVICES

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2015

Borough of Lindenwold Fire District No. 1 Budget

<http://lindenwoldfire.com>

Department Of



Community
Affairs

JAN 8 2015

Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

BOROUGH OF LINDENWOLD

FIRE DISTRICT NO.1 BUDGET

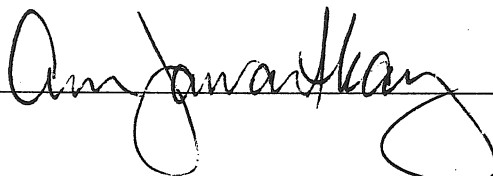
FISCAL YEAR: January 1, 2015 to December 31, 2015

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

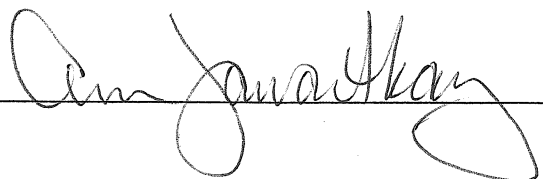
*State of New Jersey
Department of Community Affairs
Director of the Division of Local Government Services*

By:  Date: 12/19/14

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: 2/12/15

2015 PREPARER'S CERTIFICATION

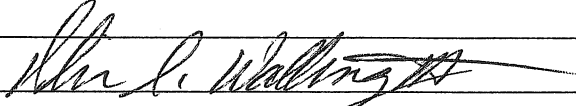
BOROUGH OF LINDENWOLD

FIRE DISTRICT NO.1 BUDGET

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

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

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

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

**2015 PREPARER'S CERTIFICATION
OTHER ASSETS**

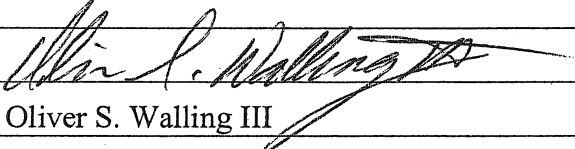
BOROUGH OF LINDENWOLD

FIRE DISTRICT NO.1 BUDGET

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

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

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

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

2015 APPROVAL CERTIFICATION

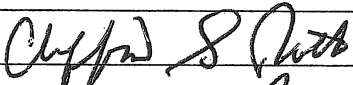
BOROUGH OF LINDENWOLD

FIRE DISTRICT NO.1 BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 17th day of December, 2014.

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

Officer's Signature:			
Name:	Clifford Ruth		
Title:	Chairman		
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
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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

Clifford S. Riva

Title of Officer Certifying compliance

Chairman

Signature

Clifford S. Riva

2015 FIRE DISTRICT BUDGET RESOLUTION

BOROUGH OF LINDENWOLD

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

WHEREAS, the Annual Budget for the Borough of Lindenwold Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 17, 2014; 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$974,536, which includes an amount to be raised by taxation of \$837,701, and Total Appropriations of \$974,536; and

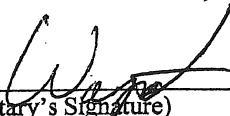
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 17, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 29, 2014.



(Secretary's Signature)

November 17, 2014
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Clifford Ruth	X			
Raymond McManus	✓			
Wayne Hans	X			
Richard Paul, Jr.	✓			

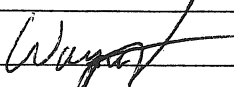
2015 ADOPTION CERTIFICATION

BOROUGH OF LINDENWOLD

FIRE DISTRICT NO.1 BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 29th day of December, 2014.

Officer's Signature:			
Name:	WAYNE HANS		
Title:	SECRETARY		
Address:	2201 Bangor Avenue, Lindenwold, NJ 08021		
Phone Number:	856-346-0935	Fax Number:	856-346-3638
E-mail address:	cruth@lindenwoldfire.com		

2015 ADOPTED BUDGET RESOLUTION

BOROUGH OF LINDENWOLD

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

WHEREAS, the Annual Budget for the Borough of Lindenwold Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 29, 2014; and

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

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

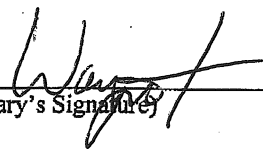
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$974,536, which includes amount to be raised by taxation of \$837,701, and Total Appropriations of \$974,536; and

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 29, 2014 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$974,536, which includes amount to be raised by taxation of \$837,701, and Total Appropriations of \$974,536; and

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





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



 (Secretary's Signature)

December 29, 2014
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Clifford Ruth				
Raymond McManus				
Wayne Hans				
Richard Paul, Jr.				

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

BOROUGH OF LINDENWOLD

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

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

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

The proposed 2015 Budget is decreasing by \$58,167. The significant decrease is the \$65,000 decrease in Capital Appropriations. The individual variances are as follows:

Fund Balance Utilized decreased by \$38,000 (29%) because the Board did not want to utilize any more surplus in 2015.
Interest on Deposits increased by \$300 (25%) because the Capital Funds are collecting more interest.
Administrative salaries reflect an increase of \$65,949, but \$65,000 is a reclassification of the Fire Administrator out of Cost of Operations.
Administrative Fringe Benefits is increasing because of the reclassification.
Computer Expense is decreasing by \$3,000 (30%) because the Board does not need as much this year.
Cost of Operations salaries and fringe benefits are decreasing due to the reclassification to Administration.
Insurance is increasing by \$8,700 (10%) due to premium increases in 2015.
Turnout Gear is increasing by \$5,000 (33%). The District is anticipating an increase in volunteers in 2015.

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 decreasing by \$20,366. The Board decided not to raise the tax rate of \$.141 per \$100 of assessed value, but due to a decrease in the rateables, there is a decrease in the amount to be raised. The Board is utilizing \$92,000 (18%) of General Surplus to cover some of the expenses and to appropriate \$75,000 to future Capital purchases.

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 2015 Budget is under the levy cap and has not utilized any of the levy cap bank in the 2015 Budget.

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 Board is appropriating \$75,000 for the future purchase of fire apparatus.

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	\$595,621,500
Proposed Tax Rate per \$100 of Assessed Valuation	\$.141

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

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

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION 2015

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

Name of Fire District:	Borough of Lindenwold Fire District No. 1		
Address:	2201 Bangor Avenue		
City, State, Zip:	Lindenwold	NJ	08201
Phone: (ext.)	856-346-0935	Fax:	856-346-3638

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

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

Secretary/Treasurer:	Wayne Hans, Secretary.		
Phone: (ext.)	856-346-0935	Fax:	856-346-3638
E-mail:	whans@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	08055
Phone: (ext.)	609-953-0612	Fax:	609-953-8443
E-mail:	rhaines@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

BOROUGH OF LINDENWOLD

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 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? YES*If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.*
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO*If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.*

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

BOROUGH OF LINDENWOLD

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

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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

BOROUGH OF LINDENWOLD

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

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

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

SEE BELOW

- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

N/A

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

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

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

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

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

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)**

BOROUGH OF LINDENWOLD

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

6a) James Valentine (Commissioner 1986 – 1989) is owner of James Valentine, Inc. that services fire alarms and extinguishers. The Board pays approximately \$1,020 annually for these services.

6c) Charles Wells (Commissioner 2003 – 2005) is retired owner of Glen Oaks Automotive, occasionally used by the Board for vehicle service in the amounts of:

2006 – 2009	\$ - 0 -
2010	\$ 236
2011	\$ 148
2012	\$1,017
2013	\$1,017

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.

2014 Ford	F-250	Motor Pool	
2007 Chevrolet	Suburban	Exec Fire Admin	Michael Nolan
2007 Chevrolet	Suburban	Battalion Chief	Brett Hoag
2001 Ford	Expedition	Battalion Chief	Philip Beeler
1992 Ford	F-350	Motor Pool	

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

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.

		Commissioner Comp	Clothing Allowance	Municipal Salary
Chairperson	Clifford S. Ruth	\$3,500		
Vice-Chairperson				
Secretary	Wayne Hans	\$3,500		\$6,000
Treasurer	Raymond McManus	\$3,500	\$2,858	
Commissioner	Richard Paul, Jr.	\$3,500	\$1,517	

Fire District Schedule of Commissioners and Officers (Continued)

Lindenwold Borough Fire District # 1
Camden

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Commissioner	Officer	Former						
1 Clifford Ruth	Chairman		X			\$ 3,500					\$ 3,500	
2	Vice Chairman		X			3,500					3,500	
3 Raymond McMar	Treasurer		X			3,500					3,500	
4 Wayne Hans	Secretary		X			3,500					3,500	
5 Richard Paul Jr.	Commissioner		X			3,500			6000		9,500	
6											3,500	
7											-	
8											-	
9											-	
10											-	
11											-	
12											-	
13											-	
14											-	
15											-	
Total:						\$ 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 Borough Fire District # 1
Camden

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner) Family	1	21,465	21,465	1	20,985	20,985	480	2.3%
Employee Cost Sharing Contribution (enter as negative -)			(2,147)			(1,472)		#DIV/0!
Subtotal	1		19,318	1		19,513	(675)	45.9%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner) Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	0			0				-1.0%
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner) Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	0			0				#DIV/0!
GRAND TOTAL	1		\$ 19,318	1		\$ 19,513	\$ (195)	-1.0%

YES
YES

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 Borough Fire District # 1
Camden

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2014	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
Kathy Crockett	60	\$ 10,738			X	
Total liability for accumulated compensated absences at January 1, 2014		\$ 10,738				

2015 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 Borough Fire District # 1

County:

Camden

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	860,214
Cap Bank Available from 2012 (See Levy Cap Certification)		106,121
Cap Bank Available from 2013 (See Levy Cap Certification)		121,608
Cap Bank Available from 2014 (See Levy Cap Certification)		13,837
Cap Bank Used from 2012		
Cap Bank Used from 2013		
Cap Bank Used from 2014		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		595,291,500
New Ratables - Increase in Valuations (New Construction and Additions)		330,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.141
Projected Tax Rate based upon Proposed Levy		0.14064311

2015 Budget Summary

Lindenwold Borough Fire District # 1 Camden

	<u>2015 Proposed Budget</u>	<u>2014 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 92,000	\$ 130,000	\$ (38,000)	-29.2%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	1,500	1,500	-	0.0%
Total Interest on Investments & Deposits	1,500	1,200	300	25.0%
Total Other Revenue	50	50	-	0.0%
Total Operating Grant Revenue	7,885	7,885	-	0.0%
Total Revenues Offset with Appropriations	<u>33,900</u>	<u>34,001</u>	<u>(101)</u>	-0.3%
Total Revenues and Fund Balance Utilized	136,835	174,636	(37,801)	-21.6%
Amount to be Raised by Taxation to Support Budget	<u>837,701</u>	<u>860,214</u>	<u>(22,513)</u>	-2.6%
Total Anticipated Revenues	<u>974,536</u>	<u>1,034,850</u>	<u>(60,314)</u>	-5.8%
APPROPRIATIONS				
Total Administration	242,343	170,327	72,016	42.3%
Total Cost of Operations & Maintenance	623,293	690,370	(67,077)	-9.7%
Total Appropriations Offset with Revenue	33,900	34,153	(253)	-0.7%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	75,000	140,000	(65,000)	-46.4%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	<u>974,536</u>	<u>1,034,850</u>	<u>(60,314)</u>	-5.8%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2015 Revenue Schedule

Lindenwold Borough Fire District # 1 Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 92,000	\$ 130,000	\$ (38,000)	-29.2%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	92,000	130,000	(38,000)	-29.2%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Jeep	-	1,500	(1,500)	-100.0%
Old Equipment	1,500	-	1,500	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	1,500	1,500	-	0.0%
Interest on Investments & Deposits (List Accounts Separately)				
TD Bank	1,500	1,200	300	25.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,500	1,200	300	25.0%
Other Revenue (List in Detail)				
Miscellaneous	50	50	-	0.0%
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	50	50	-	0.0%
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	7,885	7,885	-	0.0%
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	7,885	7,885	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	18,000	18,000	-	0.0%
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	15,900	16,001	(101)	-0.6%
Total Uniform Fire Safety Act	33,900	34,001	(101)	-0.3%
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	33,900	34,001	(101)	-0.3%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 136,835	\$ 174,636	\$ (37,801)	-21.6%

2015 Appropriations Schedule

Lindenwold Borough Fire District # 1 Camden

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 121,406	\$ 55,457	\$ 65,949	118.9%
Commissioners	\$ 17,500	\$ 17,500	-	0.0%
Fringe Benefits	40,437	32,450	7,987	24.6%
Total Administration - Personnel	179,343	105,407	73,936	70.1%
<i>Administration - Other (List)</i>				
Elections	1,300	1,300	-	0.0%
Professional Fees	20,000	20,000	-	0.0%
Schedule Attached	34,700	33,620	1,080	3.2%
Contingent Expenses	-	-	-	#DIV/0!
Computers	7,000	10,000	(3,000)	-30.0%
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Administration - Other	63,000	64,920	(1,920)	-3.0%
Total Administration	242,343	170,327	72,016	42.3%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	25,000	90,000	(65,000)	-72.2%
Fringe Benefits	4,033	12,885	(8,852)	-68.7%
Total Operations & Maintenance - Personnel	29,033	102,885	(73,852)	-71.8%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Rentals	197,500	191,484	6,016	3.1%
Insurance	95,700	87,000	8,700	10.0%
Schedule Attached	243,060	254,001	(10,941)	-4.3%
Contingent Expenses	-	-	-	#DIV/0!
Fire Equipment	20,000	20,000	-	0.0%
Turnout Gear	20,000	15,000	5,000	33.3%
Schedule Attached	18,000	20,000	(2,000)	-10.0%
Total Operations & Maintenance - Other	594,260	587,485	6,775	1.2%
Total Operations & Maintenance	623,293	690,370	(67,077)	-9.7%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	17,000	17,000	-	0.0%
Fringe Benefits	1,700	2,494	(794)	-31.8%
Total Appropriations Offset with Revenue - Personnel	18,700	19,494	(794)	-4.1%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Fire Prevention Materials	15,200	14,659	541	3.7%
Other Expense #2	-	-	-	#DIV/0!
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	15,200	14,659	541	3.7%
Total Appropriations Offset with Revenue	33,900	34,153	(253)	-0.7%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Total Capital Appropriations	75,000	140,000	(65,000)	-46.4%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 974,536	\$ 1,034,850	\$ (60,314)	-5.8%

**2015 APPROPRIATIONS SCHEDULES
SUPPLEMENTAL SCHEDULES**

**Lindenwold Borough Fire District # 1
Camden**

Admin - Operating	2015	2014
Office Expense & Supplies	4,400	3,900
Utilities	24,900	24,720
Advertising	1,400	1,400
Payroll Service Fees	<u>4,000</u>	<u>3,600</u>
Total Additional Administration Operating Expense	<u><u>34,700</u></u>	<u><u>33,620</u></u>

Cost of Operations - Operating	2015	2014
Maintenance & Repairs	115,300	135,300
Supplies	15,000	15,000
Training	15,000	17,000
Uniforms	9,525	12,025
SFSG Expenses	7,885	7,885
Fees - Medical/Screening	6,000	6,000
Volunteer Allowance	45,000	45,000
Other LEA Expenses	20,600	7,041
Promotions	<u>8,750</u>	<u>8,750</u>
Total Additional Operating Expenses Operations	<u><u>243,060</u></u>	<u><u>254,001</u></u>

Cost of Operations - Other Assets, Non-Bondable	2015	2014
Hose Replacement	3,000	3,000
Communications Equipment	7,000	9,000
Vehicle Improvements	<u>8,000</u>	<u>8,000</u>
Total Additional Cost of Operations Other Assets	<u><u>18,000</u></u>	<u><u>20,000</u></u>

2015 Schedule of Salaries and Benefits

Lindenwold Borough Fire District # 1
Camden

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
District Clerk	1	\$ 48,406	\$ 48,406	\$ 5,935	-	\$ 19,318	\$ 5,276	\$ 30,529
District Clerk - OT	1	4,500	4,500	-	-	-	450	450
Fire Administrator	1	65,000	65,000	-	-	-	6,500	6,500
Commissioner Payroll Taxes							1,750	1,750
Commissioner PERS				858				858
Vacation & Sick Time	1	3,500	3,500	-	-	-	350	350
Position #7								-
Position #8								-
Total Administration			\$ 121,406	\$ 6,793	\$ -	\$ 19,318	\$ 14,326	\$ 40,437

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Fire Inspectors	2	\$ 12,500	\$ 25,000	\$ 1,533	-	-	\$ 2,500	\$ 4,033
Fire Inspectors 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			\$ 25,000	\$ 1,533	\$ -	\$ -	\$ 2,500	\$ 4,033

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed Budget Fringe Benefits
Fire Official	1	\$ 15,000	\$ 15,000	-	-	-	\$ 1,500	\$ 1,500
Clerk	1	2,000	2,000	-	-	-	200	200
Position #3								-
Position #4								-
Position #5								-
Position #6								-
Position #7								-
Position #8								-
Total Offset by Revenue			\$ 17,000	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700
Total Administration, Operations & Offset by Revenue			\$ 163,406	\$ 8,326	\$ -	\$ 19,318	\$ 18,526	\$ 46,170

2015 Proposed Capital Budget

Lindenwold Borough Fire District # 1
Camden

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed Budget	2014 Adopted Budget
		Approval	Approval				
Capital Improvement #1							
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Capital Improvements							

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed Budget	2014 Adopted Budget
		Approval	Approval				
Capital Improvement #1							
Capital Improvement #2							
Capital Improvement #3							
Capital Improvement #4							
Capital Improvement #5							
Capital Improvement #6							
Capital Improvement #7							
Total Down Payments							

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

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

	-	-
	-	-
	75,000	140,000
\$	75,000	\$ 140,000

5 Year Debt Service Schedule - Principal

-Lindenwold Borough Fire District # 1
Camden

		2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Principal - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Principal - BANS									
Capital Leases									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Principal - Capital Leases									
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Principal - Intergovernmental Loans									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Principal - Other Bonds or Notes									
TOTAL PRINCIPAL ALL OBLIGATIONS		\$	\$	\$	\$	\$	\$	\$	\$

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

5 Year Debt Service Schedule - Interest

Lindenwold Borough Fire District # 1
Camden

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

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

2015 Fund Balance Reconciliation

Lindenwold Borough Fire District # 1 Camden

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 653,044
Less: Utilized in 2014 Adopted Budget	130,000
Proposed balance available	523,044
Estimated results of operations for the year ending December 31, 2014	-
Anticipated balance December 31, 2014	523,044
Less: Fund Balance utilized in 2015 Proposed Budget	92,000
Proposed balance after utilization in 2015 Proposed Budget	\$ 431,044

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 298,376
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	298,376
Estimated results of operations for the year ending December 31, 2014	-
Anticipated balance December 31, 2014	298,376
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	\$ 298,376

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

2015 Referendums

Lindenwold Borough Fire District # 1 Camden

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

Tax Levy Requested minus Maximum Allowable Levy
 As this page is adjusted this amount changes, should = \$0
 (For Reference Purposes Only - from Levy Cap Summary based on
 Information provided by the district- see instructions.)

\$ -

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

2015 Levy Cap Summary

Lindenwold Borough Fire District # 1 Camden

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	860,214	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		860,214	
Plus: 2% Cap Increase		17,204	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		877,418	

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		1,191	
Allowable Increase in Health Care Costs		-	
Changes in LOSAP Contributions (+/-)		-	
Extraordinary Costs due to a "Declared" Emergency		-	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-	
Total Exclusions		1,191	

Less: Cancelled or Unexpended Referendum Amounts			-
Increase in Ratable Valuation (New Construction/Additions)	\$	330,000	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.141	465
ADJUSTED TAX LEVY			879,075

Amount Utilized from Levy Cap Bank from 2012		-	
Amount Utilized from Levy Cap Bank from 2013		-	
Amount Utilized from Levy Cap Bank from 2014		-	
Maximum Tax Levy Before Referendum			879,075
Amount Proposed for Levy Cap Referendum			-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			\$ 879,075

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	837,701	
Cap Bank Available from Prior Year (2012) for 2015 Budget		106,121	
Cap Bank Available from Prior Year (2013) for 2015 Budget		121,608	
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget			121,608
Cap Bank Available from Prior Year (2014) for 2015 Budget		13,837	
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget			13,837
Cap Bank from Current Year (2015) Available for 2016 Budget			41,374
Cap Bank Available from 2015 for 2016 Budget			\$ 41,374

2015 Shared Services Exclusion Worksheet

Lindenwold Borough Fire District # 1
Camden

Name of Entity Providing Service	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total		
	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	
Type of Shared Service Provided (List Each Separately)																			
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Levy Cap Exclusion Calculations

Lindenwold Borough Fire District # 1 Camden

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 8,326
2015 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	8,326
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	7,929
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	794
Net 2014 Base Amount	7,135
Pension Contribution Exclusion	\$ 1,191

LOSAP CALCULATION

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

DEBT SERVICE CALCULATION

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

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ 75,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	75,000
2014 Adopted Budget Total Capital Appropriation	140,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	140,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ 19,318
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2015 Proposed Budget Group Health Insurance	19,318
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	21,900
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	-
2014 Adopted Budget Group Health Insurance	21,900
Net Increase (Decrease)	(2,582)
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average 7.40% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2015 Increase in Appropriation	\$ -

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

MUNICIPALITY LINDENWOLD BOROUGH

COUNTY CAMDEN

FIRE DISTRICT CODE: F01

TOTAL NUMBER OF FIRE DISTRICTS 1

FILE FORM CNC-3 FOR THE CURRENT YEAR IMMEDIATELY FOR FIRE DISTRICTS IN THE MUNICIPALITY

1. Aggregate assessed value for the fire district for the **current tax year** filed on January 10 of the tax year. This is the fire district value on October 1 before added assessments. **FOR REFERENCE ONLY.**

\$ 595,291,500 (1)

2. Total valuation of new construction and improvements (*not prorated*) from the Added Assessment List filed on October 1 of the current calendar tax year *minus* the total valuation of any added assessment tax appeal reductions from the prior year. **Do not include** omitted added assessments, prior year added assessments, omitted assessments, or property transferred from the exempt list to the taxable list, or any land, whether subdivided or not.

330,000 (2)

10/20/2014
DATE

Michael T. Raio
ASSESSOR SIGNATURE

ASSESSOR: UPON ENTERING DATA ON LINES 1 AND 2 ABOVE, SIGN AND DATE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. REFER TO INSTRUCTIONS FOR FILING AND DISPOSITION OF FORM CNC-3 ON REVERSE SIDE.

3. Fire District **TAX RATE** from **CURRENT YEAR** (expressed as a decimal, \$ per hundred).

.00141 (3)

4. Amount of permitted revenue increase = line 2 X line 3 (N.J.S.A. 40A:4-45.45).

\$ 465.30 (4)

10/21/14
DATE

Margaret Schuler
TAX COLLECTOR SIGNATURE



State of New Jersey
Department of Community Affairs
Division of Local Government Services
Bureau of Authority Regulation
Fire District Levy Cap Certification for Fiscal Year 2015

Fire District: Lindenwold Borough Fire District No. 1
Municipality: Lindenwold
County: Camden
FD-Code: 0422-01

2014 Levy Cap Calculation Summary

Maximum Allowable Amount to be Raised by Taxation: **\$874,051**
Amount to be Raised by Taxation: **\$860,214**

Activity By Calendar Years	Allowable	Applied In	Used From	Expired	Available
2014	\$13,837	\$0	\$0	\$0	\$13,837
2013	\$121,608	\$0	\$0	\$0	\$121,608
2012	\$106,121	\$0	\$0	\$0	\$106,121
2011	\$0	\$0	\$0	\$0	\$0
Levy Cap Bank Totals	\$241,565	\$0	\$0	\$0	\$241,565

Resolution 2013 - 12

RESOLUTION AUTHORIZING A FIRE SUPPRESSION CONTRACT WITH
LINDENWOLD FIRE COMPANY No.1

WHEREAS the Lindenwold Board of Fire Commissioners is concerned with the adequate fire suppression services for the Borough of Lindenwold; and

WHEREAS the Lindenwold Board of Fire Commissioners provides fire equipment and financial resources for fire fighter training; and

WHEREAS the Lindenwold Fire Company No.1 is a volunteer fire company of the district; and

WHEREAS the Lindenwold Board of Fire Commissioners is desirous of entering into a one year contract for Fire Suppression Services for the Borough of Lindenwold with Lindenwold Fire Company No.1; and

WHEREAS the Lindenwold Board of Fire Commissioners is authorized to enter into a fire suppression agreement with the Lindenwold Fire Company No.1 which is authorized by N.J.S.A. 40A:14-70.1 et seq.; and

WHEREAS after careful consideration the Lindenwold Board of Fire Commissioners hereby agrees to pay to Lindenwold Fire Company No.1 an annual sum of \$40,000, of which \$10,000 will be paid at the beginning of each quarter, to provide fire suppression services for the Borough of Lindenwold; and

WHEREAS the Lindenwold Fire Company No.1 agrees to adhere to all of the terms and conditions of the Fire Suppression Agreement including the recognition of a new Borough fire command structure as incorporated and referenced by the Fire Suppression Agreement; and

WHEREAS the Lindenwold Fire Company No.1 in cooperation with Lindenwold Fire Company No.2 and Lindenwold Fire Company No.3 jointly developed and recommends the adoption of a new Borough fire command structure; and

WHEREAS the Lindenwold Fire Company No.1 agrees to amend their by-laws by April 30, 2007 to reflect the recognition of the new Borough fire command structure;

THEREFORE BE IT RESOLVED the Lindenwold Board of Fire Commissioners hereby approves a Fire Suppression Agreement by and between the Lindenwold Board of Fire Commissioners and Lindenwold Fire Company No.1 by which the Lindenwold Fire Company No.1 will provide fire suppression services pursuant to the terms and conditions set forth above and outlined in the Fire Suppression Agreement from April 1, 2013 thru March 31, 2014; and

BE IT FURTHER RESOLVED that the Chairman of the Lindenwold Board of Fire Commissioners be authorized to execute any necessary agreements on behalf of the Lindenwold Board of Fire Commissioners.

Dated 3-18-2013

Lindenwold Fire District No.1

Clifford S. Ruth
Chairman Clifford S. Ruth

Dated 3/19/13

Lindenwold Fire Co. No.1

Craig Wells
President Craig Wells

Resolution 2013 – 13

RESOLUTION AUTHORIZING A FIRE SUPPRESSION CONTRACT WITH
LINDENWOLD FIRE COMPANY No .2

WHEREAS the Lindenwold Board of Fire Commissioners is concerned with the adequate fire suppression services for the Borough of Lindenwold; and

WHEREAS the Lindenwold Board of Fire Commissioners provides fire equipment and financial resources for fire fighter training; and

WHEREAS the Lindenwold Fire Company No.2 is a volunteer fire company of the district; and

WHEREAS the Lindenwold Board of Fire Commissioners is desirous of entering into a one year contract for Fire Suppression Services for the Borough of Lindenwold with Lindenwold Fire Company No.2; and

WHEREAS the Lindenwold Board of Fire Commissioners is authorized to enter into a fire suppression agreement with the Lindenwold Fire Company No.2 which is authorized by N.J.S.A. 40A:14-70.1 et seq.; and

WHEREAS after careful consideration the Lindenwold Board of Fire Commissioners hereby agrees to pay to Lindenwold Fire Company No.2 an annual sum of \$40,000, of which \$10,000 will be paid at the beginning of each quarter, to provide fire suppression services for the Borough of Lindenwold,; and

WHEREAS the Lindenwold Fire Company No.2 agrees to adhere to all of the terms and conditions of the Fire Suppression Agreement including the recognition of a new Borough fire command structure as incorporated and referenced by the Fire Suppression Agreement; and

WHEREAS the Lindenwold Fire Company No.2 in cooperation with Lindenwold Fire Company No.1 and Lindenwold Fire Company No.3 jointly developed and recommends the adoption of a new Borough fire command structure; and

WHEREAS the Lindenwold Fire Company No.2 agrees to amend their by-laws by April 30, 2007 to reflect the recognition of the new Borough fire command structure;

THEREFORE BE IT RESOLVED the Lindenwold Board of Fire Commissioners hereby approves a Fire Suppression Agreement by and between the Lindenwold Board of Fire Commissioners and Lindenwold Fire Company No.2 by which the Lindenwold Fire Company No.2 will provide fire suppression services pursuant to the terms and conditions set forth above and outlined in the Fire Suppression Agreement from April 1, 2013 thru March 31, 2014; and

BE IT FURTHER RESOLVED that the Chairman of the Lindenwold Board of Fire Commissioners be authorized to execute any necessary agreements on behalf of the Lindenwold Board of Fire Commissioners.

Dated 3-18-2013

Lindenwold Fire District No.1

Clifford S. Ruth
Chairman Clifford S. Ruth

Dated 3-19-2013

Lindenwold Fire Co. No. 2

Michael B. Brezee
President Michael B. Brezee