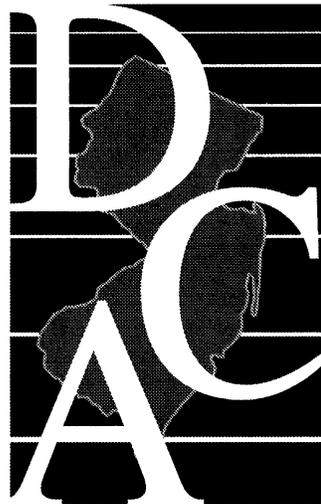


2016

Borough of Pine Hill Fire District #1 Fire District Budget

www.pinehillfiredistrict.com

Department Of



Community
Affairs

Division of Local Government Services

2016 FIRE DISTRICT BUDGET

Certification Section

2016

Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2016 PREPARER'S CERTIFICATION

Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

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

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

2016 PREPARER'S CERTIFICATION OTHER ASSETS

Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

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

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

2016 APPROVAL CERTIFICATION

Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 3rd day of December, 2015.

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:	Thomas Hassett		
Title:	Secretary		
Address:	1109 Erial Road Pine Hill, NJ 08021		
Phone Number:	856-783-8666	Fax Number:	856-258-4161
E-mail address:	thassett@pinehillfiredistrict.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.pinehillfiredistrict.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

Jennifer Dawson

Title of Officer Certifying compliance

Fire District Business Administrator

Signature

2016 FIRE DISTRICT BUDGET RESOLUTION

Borough of Pine Hill Fire District #1

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Pine Hill Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 3, 2015; 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 \$1,128,300.00, which includes an amount to be raised by taxation of \$952,575.00, and Total Appropriations of \$1,128,300.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 3, 2015 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 7, 2016.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Fred Costantino				
Thomas Hassett				
Kevin Waddington				
James Wakeley				
Charles Warrington				

2016 ADOPTION CERTIFICATION

Borough of Pine Hill Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2016 to December 31, 2016

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 7th day of January, 2016.

Officer's Signature:			
Name:	Thomas Hassett		
Title:	Secretary		
Address:	1109 Erial Road Pine Hill, NJ		
Phone Number:	856-783-8666	Fax Number:	856-258-4161
E-mail address:	thassett@pinehillfiredistrict.com		

2016 ADOPTED BUDGET RESOLUTION

Borough of Pine Hill Fire District #1

FISCAL YEAR: January 1, 2016 to December 31, 2016

WHEREAS, the Annual Budget for the Pine Hill Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2016 and ending December 31, 2016, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 7, 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,128,320.00, which includes an amount to be raised by taxation of \$952,575.00, and Total Appropriations of \$1,128,320.00; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 7, 2016 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2016 and ending December 31, 2016, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,128,320.00, which includes amount to be raised by taxation of \$952,575.00, and Total Appropriations of \$1,128,320.00; and

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

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

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Fred Costantino				
Thomas Hassett				
Kevin Waddington				
James Wakeley				
Charles Warrington				

2016 FIRE DISTRICT BUDGET

Narrative and Information Section

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Borough of Pine Hill Fire District #1

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

1. Complete a brief statement on the 2016 proposed Annual Budget and make comparison to the 2015 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 2016 Annual Budget increased by \$165,417.00.
 Fund Balance utilized increased by \$105,000.00 and the Amount to be Raised by Taxation increased by \$58,617.00.
 Cost of Operations & Maintenance – Other increased by \$38,875.00 due to a new appropriation of Matching Funds for Grants – FEMA in the amount of \$30,000.00
 Capital Appropriations increased by \$125,000.00 due to a new appropriation of Reserve for Future Capital Outlays.

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

The proposed budget increases the amount to be raised by taxation by \$58,617.00.
 The estimated tax rate will increase to \$.180 for 2016 from \$.169 for 2015.
 The 2016 budget utilizes unrestricted fund balance of \$155,000.00 to fund the above two appropriations in question 1.

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

The District has complied with the 2% Property Tax Levy Cap resulting in a total levy cap bank of \$124,491.00.

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 2016 budget includes an appropriation for Reserve for Future Capital Outlays in the amount of \$125,000.00 to fund future capital acquisitions.
 Total Debt Services appropriations only changed by \$96.00

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit. N/A

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization’s incorporated name and amounts. No

8. Complete the following based on the municipal assessor’s latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$530,233,681.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$.180

2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Borough of Pine Hill Fire District #1

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

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

No		Yes	
----	--	-----	--

FIRE DISTRICT CONTACT INFORMATION 2016

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

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

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

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

Secretary/Treasurer:	Thomas Hassett		
Phone: (ext.)	(856)783-8666	Fax:	(856)258-4161
E-mail:	thassett@pinehillfiredistrict.com		

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Borough of Pine Hill Fire District #1 (Fire District Name and Number)

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Borough of Pine Hill Fire District #1 (Fire District Name and Number)

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

1972	Hahn	Pumper	Motor Pool
1990	Ford	Pickup	Motor Pool
1997	Ford	Ambulance	Motor Pool
2000	Ford	Expedition	Motor Pool
2005	Pierce	Ladder	Motor Pool
2006	Ford	Expedition	Motor Pool
2012	Emergency One	Pumper	Motor Pool
2014	Ford	Pickup	Motor Pool
2015	Emergency One	Pumper	Motor Pool
2015	Ford	Expedition	Chief John Greer

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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Borough of Pine Hill Fire District #1
(Fire District Name and Number)

FISCAL YEAR: January 1, 2016 to December 31, 2016

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

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

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

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

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

**Pine Hill Fire District #1
Camden County**

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.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Former Officer	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1 Fred Costantino	Commissioner	5	X		\$ 2,400		none	\$ 2,400	Pine Hill MUA	Secretary/Treasurer	5	\$ 2,175	\$ -	\$ 4,575	
2 Thomas Hassett	Secretary	5	X		2,400		none	2,400	Pine Hill MUA	Executive Director	40	94,000	11,500	107,900	
3 Kevin Waddington	Treasurer	5	X		2,400		none	2,400	Pine Hill Planning Board	Member	1	-	-	2,400	
4							none	-	Pine Valley	Fire Official	1	1,000	-	1,000	
5 James Wakeley	Vice-Chairman	5	X		2,400			2,400	Pine Hill BOE	Board Member	1	-	-	2,400	
6								-	Pine Hill MUA	Maintenance 2	40	33,280	-	33,280	
7 Charles Warrington	Chairman	5	X		2,400		none	2,400	Borough of Pine Hill	Councilman	5	3,367	-	5,767	
8								-						-	
9								-						-	
10								-						-	
11								-						-	
12								-						-	
13								-						-	
14								-						-	
15								-						-	
Total:					<u>\$ 12,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,000</u>				<u>\$ 133,822</u>	<u>\$ 11,500</u>	<u>\$ 157,322</u>

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

Pine Hill 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 (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)			-			-	-	#DIV/0!
Family	2	43,000	86,000	2	38,345	76,691	9,309	12.1%
Employee Cost Sharing Contribution (enter as negative -)			(17,803)			(17,803)	-	0.0%
Subtotal	2		68,197	2		58,888	9,309	15.8%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-	-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
GRAND TOTAL	2		\$ 68,197	2		\$ 58,888	\$ 9,309	15.8%

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

NO

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

NO

Schedule of Accumulated Liability for Compensated Absences

Pine Hill 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, 2015	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
James Gordon	53.53	\$ 20,462	x		
Joseph Hunter	9.58	3,804	x		
Total liability for accumulated compensated absences at January 1, 2015		<u>\$ 24,266</u>			

2016 FIRE DISTRICT BUDGET

Financial Schedules Section

2016 Budget Summary

Pine Hill Fire District #1 Camden County

	<u>2016 Proposed Budget</u>	<u>2015 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 155,000	\$ 50,000	\$ 105,000	210.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	3,945	3,945	-	0.0%
Total Revenues Offset with Appropriations	<u>16,800</u>	<u>15,000</u>	<u>1,800</u>	12.0%
Total Revenues and Fund Balance Utilized	175,745	68,945	106,800	154.9%
Amount to be Raised by Taxation to Support Budget	<u>952,575</u>	<u>893,958</u>	<u>58,617</u>	6.6%
Total Anticipated Revenues	<u>1,128,320</u>	<u>962,903</u>	<u>165,417</u>	17.2%
APPROPRIATIONS				
Total Administration	172,950	177,950	(5,000)	-2.8%
Total Cost of Operations & Maintenance	690,507	646,987	43,520	6.7%
Total Appropriations Offset with Revenue	16,800	15,000	1,800	12.0%
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	125,000	-	125,000	#DIV/0!
Total Principal Payments on Debt Service	100,373	96,062	4,311	4.5%
Total Interest Payments on Debt	<u>22,689</u>	<u>26,904</u>	<u>(4,215)</u>	-15.7%
Total Appropriations	<u>1,128,320</u>	<u>962,903</u>	<u>165,417</u>	17.2%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2016 Revenue Schedule

Pine Hill Fire District #1 Camden County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 155,000	\$ 50,000	\$ 105,000	210.0%
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	155,000	50,000	105,000	210.0%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	#DIV/0!
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	3,945	3,945	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	3,945	3,945	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	6,000	6,000	-	0.0%
Penalties and Fines			-	#DIV/0!
Other Revenues	10,800	9,000	1,800	20.0%
Total Uniform Fire Safety Act	16,800	15,000	1,800	12.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	16,800	15,000	1,800	12.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 175,745	\$ 68,945	\$ 106,800	154.9%

2016 Appropriations Schedule

Pine Hill Fire District #1 Camden County

	2016 Proposed Budget	2015 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 56,881	\$ 56,032	\$ 849	1.5%
Commissioners	\$ 12,000	\$ 12,000	-	0.0%
Fringe Benefits	22,569	21,718	851	3.9%
Total Administration - Personnel	91,450	89,750	1,700	1.9%
<i>Administration - Other (List)</i>				
See Attached List	81,500	88,200	(6,700)	-7.6%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	81,500	88,200	(6,700)	-7.6%
Total Administration	172,950	177,950	(5,000)	-2.8%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	172,597	169,850	2,747	1.6%
Fringe Benefits	117,945	116,047	1,898	1.6%
Total Operations & Maintenance - Personnel	290,542	285,897	4,645	1.6%
<i>Cost of Operations & Maintenance - Other (List)</i>				
See Attached List	399,965	361,090	38,875	10.8%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance 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 Operations & Maintenance - Other	399,965	361,090	38,875	10.8%
Total Operations & Maintenance	690,507	646,987	43,520	6.7%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	11,000	11,500	(500)	-4.3%
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	11,000	11,500	(500)	-4.3%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Office Expenses	4,600	500	4,100	820.0%
Fire Prevention	1,200	3,000	(1,800)	-60.0%
Contingent Expenses			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	5,800	3,500	2,300	65.7%
Total Appropriations Offset with Revenue	16,800	15,000	1,800	12.0%
<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	125,000	-	125,000	#DIV/0!
Total Principal Payments on Debt Service	100,373	96,062	4,311	4.5%
Total Interest Payments on Debt	22,689	26,904	(4,215)	-15.7%
TOTAL APPROPRIATIONS	\$ 1,128,320	\$ 962,903	\$ 165,417	17.2%

2016 Appropriations Schedule - Attachment
 Borough of Pine Hill Fire District #1
 Camden

	2016 Proposed Budget	2015 Proposed Budget
Administration - Other Expenses:		
Election	1,500.00	1,200.00
Office Expenses	3,500.00	4,000.00
Professional Services	25,000.00	32,000.00
Professional Services - Physical Drug Testing	4,500.00	4,500.00
Professional Services - Arson Investigations	10,000.00	10,000.00
Training & Education	1,000.00	1,000.00
Banquet	3,500.00	3,500.00
Computer Maintenance Support	16,000.00	15,000.00
Utilities/Phone	2,500.00	1,500.00
Payroll Administrative Costs	2,000.00	-
Miscellaneous	1,000.00	1,500.00
Non Bondable Assets	11,000.00	14,000.00
Total	81,500.00	88,200.00
Operations & Management - Other Expenses:		
Advertising	1,700.00	1,700.00
Insurance	105,000.00	105,000.00
Maintenance & Repair - Fire	42,840.00	42,000.00
Maintenance & Repair - Ambulance	10,200.00	10,000.00
Professional Services	20,000.00	20,000.00
Rental Charges	100,000.00	100,000.00
Supplies Expenses - Fire	18,870.00	18,500.00
Supplies Expenses - Ambulance	2,550.00	2,500.00
Training & Education - Fire	10,200.00	10,000.00
Training & Education - Ambulance	2,040.00	2,000.00
Uniforms - Fire	3,570.00	3,500.00
Uniforms - Ambulance	255.00	250.00
Licenses & Permits	200.00	200.00
Promotions	1,800.00	1,000.00
Volunteer Stipends - Fire	20,000.00	10,000.00
Volunteer Stipends - Ambulance	500.00	500.00
Volunteer Stipends - Fill in Fire	9,000.00	9,000.00
Copier Lease	2,000.00	2,000.00
Utilities/Phone	3,900.00	2,600.00
Miscellaneous	1,000.00	1,000.00
Supplemental Fire Services	4,340.00	4,340.00
Apparatus & Equipment	10,000.00	15,000.00
Matching Funds Grants - FEMA	30,000.00	-
Total	399,965.00	361,090.00

2016 Schedule of Salaries and Benefits

Pine Hill Fire District #1 Camden County

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
Fire Administrator	1	\$ 6,100	\$ 6,100	\$ 1,694			\$ 726	\$ 2,420
District Administrator	1	43,281	43,281	12,022			5,151	17,173
Assistant Clerk	1	7,500	7,500	2,083			893	2,976
			-					-
			-					-
			-					-
			-					-
Total Administration			\$ 56,881	\$ 15,800	\$ -	\$ -	\$ 6,769	\$ 22,569

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
Firefighter	2	\$ 86,299	\$ 172,597		\$ 17,000	\$ 86,000	\$ 14,945	\$ 117,945
			-					-
			-					-
			-					-
			-					-
			-					-
			-					-
			-					-
			-					-
			-					-
			-					-
			-					-
Total Operation & Maintenance			\$ 172,597	\$ -	\$ 17,000	\$ 86,000	\$ 14,945	\$ 117,945

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2016 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2016 Proposed Budget Fringe Benefits</i>
Fire Official	1	\$ 7,000	\$ 7,000					\$ -
Fire Inspectors	1	3,000	3,000					-
Administrator	1	1,000	1,000					-
			-					-
			-					-
			-					-
			-					-
			-					-
Total Offset by Revenue			\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue			\$ 240,478	\$ 15,800	\$ 17,000	\$ 86,000	\$ 21,715	\$ 140,515
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2016 Proposed Capital Budget

**Pine Hill Fire District #1
Camden County**

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
Total Capital Improvements					-	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	-

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

125,000	
\$ 125,000	\$ -

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

5 Year Debt Service Schedule - Principal

Pine Hill Fire District #1
Camden County

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Rescue Pumper	02/25/11	80%	11/09/11	53,001	54,873	56,810	58,816	60,893	63,043	65,268		359,703
Pumper Truck	02/20/14	53%	08/13/14	43,061	45,501	43,163	44,540	45,961	47,427	48,940	156,387	431,918
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				96,062	100,373	99,973	103,356	106,853	110,469	114,208	156,387	791,621
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				<u>\$ 96,062</u>	<u>\$ 100,373</u>	<u>\$ 99,973</u>	<u>\$ 103,356</u>	<u>\$ 106,853</u>	<u>\$ 110,469</u>	<u>\$ 114,208</u>	<u>\$ 156,387</u>	<u>\$ 791,621</u>

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

Pine Hill Fire District #1
Camden County

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Rescue Pumper	14,572	12,700	10,763	8,757	6,680	4,530	2,304		45,735
Pumper Truck	12,332	9,989	12,327	10,950	9,529	8,063	6,550	10,082	67,489
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	26,904	22,689	23,089	19,707	16,209	12,593	8,854	10,082	113,224
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 26,904	\$ 22,689	\$ 23,089	\$ 19,707	\$ 16,209	\$ 12,593	\$ 8,854	\$ 10,082	\$ 113,224

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.

2016 Fund Balance Reconciliation

Pine Hill Fire District #1 Camden County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 491,316
Less: Utilized in 2015 Adopted Budget	50,000
Proposed balance available	441,316
Estimated results of operations for the year ending December 31, 2015	84,100
Anticipated balance December 31, 2015	525,416
Less: Fund Balance utilized in 2016 Proposed Budget	155,000
Proposed balance after utilization in 2016 Proposed Budget	\$ 370,416

RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 75,000
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	75,000
Estimated results of operations for the year ending December 31, 2015	
Anticipated balance December 31, 2015	75,000
Less: Restricted Fund Balance used in 2016 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2016 Proposed Budget	\$ 75,000

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

2016 Referendums

Pine Hill Fire District #1
Camden County

Summary of Referendum Line Items	2016 Proposed Budget Amount Requested	2015 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	2016 Proposed Budget Amount Requested	2015 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2016 Levy Cap Summary

Pine Hill Fire District #1 Camden County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	893,960
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		893,960
Plus: 2% Cap Increase		17,879
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		911,839

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		96
Allowable Pension Increases		1,016
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		125,000
Total Exclusions		126,112

Less: Cancelled or Unexpended Referendum Amounts

Increase in Ratable Valuation (New Construction/Additions)	\$	748,100
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.169
		1,264

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Maximum Tax Levy Before Referendum		1,039,216
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 1,039,216

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	952,575
Cap Bank Available from Prior Year (2013) for 2016 Budget		-
Cap Bank Available from Prior Year (2014) for 2016 Budget		35,973
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		35,973
Cap Bank Available from Prior Year (2015) for 2016 Budget		1,877
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		1,877
Cap Bank from Current Year (2016) Available for 2017 Budget		86,641
Cap Bank Available from 2016 for 2017 Budget		\$ 86,641

2016 Shared Services Exclusion Worksheet

Pine Hill Fire District #1
Camden County

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

2016 Levy Cap Exclusion Calculations

Pine Hill Fire District #1 Camden County

PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$ 15,800
2016 Proposed Budget PFRS Contribution Appropriated	17,000
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2016 Base Amount	32,800
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	15,313
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	16,471
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	31,784
Pension Contribution Exclusion	\$ 1,016

LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$ -
20154 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ 123,063
2015 Adopted Budget Total Debt Service Appropriation	122,966
Debt Service Exclusion	\$ 96

CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$ 125,000
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
###	-
2016 Base Amount	125,000
2015 Adopted Budget Total Capital Appropriation	-
2015 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2015 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2015 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	-
Capital Expenditure Exclusion	\$ 125,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016	5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$ -
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation	86,000
2016 Proposed Budget Group Health Insurance	86,000
2015 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2015 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	85,000
2015 Adopted Budget Group Health Insurance	85,000
Net Increase (Decrease)	1,000
Net Increase Divided by 2015 Amount Budgeted = % Increase	1.18%
SFY 2016 State Health Average 5.8% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	1.18%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$ 1,000
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2016 Increase in Appropriation	\$ 1,000