

2015

JAMESBURG BOROUGH
FIRE DISTRICT #1

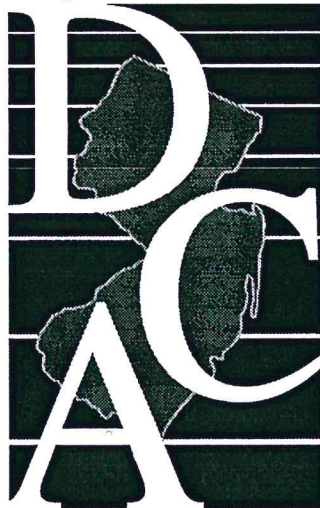
(Fire District name and number)

Fire District Budget

Jamesburgofc.com

(Fire District Web Address)

Department Of



Community
Affairs

Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

JAMESBURG BOROUGH FIRE DISTRICT #1

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2015 PREPARER'S CERTIFICATION

JAMESBURG BOROUGH FIRE DISTRICT #1

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Gerard Stankiewicz		
Title:	CPA, RMA, PSA, Partner		
Address:	Samuel Klein and Company 36 West Main Street, Suite 303 Freehold, NJ 07728		
Phone Number:	(732) 780-2600	Fax Number:	(732) 780-1030
E-mail address:	gstank@sklein-cpa.com ltam@sklein-cpa.com		

2015 PREPARER'S CERTIFICATION OTHER ASSETS


JAMESBURG BOROUGH FIRE DISTRICT #1 (Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Gerard Stankiewicz		
Title:	CPA, RMA, PSA, Partner		
Address:	Samuel Klein and Company 36 West Main Street, Suite 303 Freehold, NJ 07728		
Phone Number:	(732) 780-2600	Fax Number:	(732) 780-1030
E-mail address:	gstank@sklein-cpa.com		ltam@sklein-cpa.com

2015 APPROVAL CERTIFICATION

JAMESBURG BOROUGH FIRE DISTRICT #1

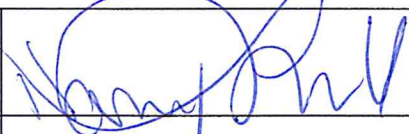
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 20th day of November, 2014.

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

Officer's Signature:			
Name:	Nancy Linke		
Title:	Secretary/Clerk		
Address:	Borough of Jamesburg Fire District No. 1 PO Box 298 Jamesburg , NJ 08831		
Phone Number:	732-521-2451	Fax Number:	732-521-9225
E-mail address:	njlinke@comcast.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: jamesburgbofc.com

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

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

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

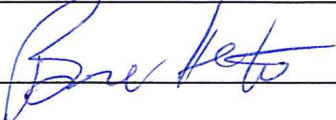
Name of Officer Certifying compliance

Brian Wright

Title of Officer Certifying compliance

Chairman

Signature


Brian Wright

2015 FIRE DISTRICT BUDGET RESOLUTION

JAMESBURG BOROUGH FIRE DISTRICT #1

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Borough of Jamesburg 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 20, 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 \$654,816, which includes an amount to be raised by taxation of \$463,000, and Total Appropriations of \$654,816; and

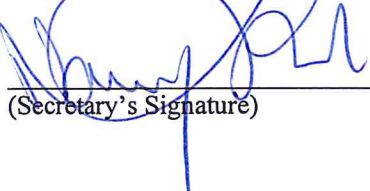
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 20, 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 18, 2014.



 (Secretary's Signature)

November 20, 2014
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Brian Wright	X			
Patrick Connelly <i>20</i>	X			
Dina Walker	X			
William Stonaker <i>EST</i>	X			
Nancy Linke <i>2nd</i>	X			

2015 ADOPTION CERTIFICATION

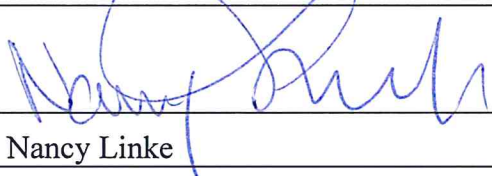
JAMESBURG BOROUGH FIRE DISTRICT #1

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 18th day of December, 2014.

Officer's Signature:			
Name:	Nancy Linke		
Title:	Secretary/Clerk		
Address:	Borough of Jamesburg Fire District No. 1 PO Box 298 Jamesburg , NJ 08831		
Phone Number:	732-521-2451	Fax Number:	732-521-9225
E-mail address:	njlinke@comcast.net		

2015 ADOPTED BUDGET RESOLUTION

JAMESBURG BOROUGH FIRE DISTRICT #1

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Borough of Jamesburg 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 November 20, 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

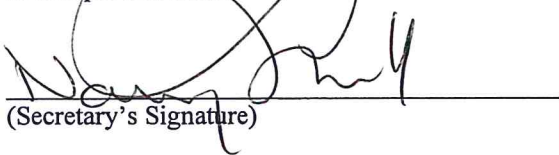
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$654,816, which includes amount to be raised by taxation of \$463,000, and Total Appropriations of \$654,816; and

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 18, 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 \$654,816, which includes amount to be raised by taxation of \$463,000, and Total Appropriations of \$654,816; 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 18, 2014
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Brian Wright	1st			
Patrick Connelly	✓			
Dina Walker	✓			
William Stonaker	2nd			
Nancy Linke	✓			

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

JAMESBURG BOROUGH FIRE DISTRICT #1

(Fire District Name and Number)

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

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

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

The 2015 Operating Revenues are \$654,816 compared to \$479,809 in 2014. The majority of the increase represents \$175,000 of the funding for previously voter approved Capital Improvements (see F-5). The basic operating expenditure plan had increased to \$479,816 from \$469,809. The increase overall in expenditures is caused by the net effect an increase in cost of operation and maintenance and LOSAP and a reduction in debt service.

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.

Amount to be raised by taxation in 2015 is \$463,000 compared to 2014 of \$439,944. The proposed tax rate in 2015 is .1961 (19.61¢) per \$100 assessed valuation vs. .186 (18.7¢) per \$100 assessed valuation in 2014. Unrestricted surplus utilized in 2015 of \$81,916 compared to 2014 of \$39,865 is higher due to the need to supplement funding for voter approval Capital Projects. In addition, \$109,900 of Reserve for Capital Outlay is being used to offset \$175,000 approved projects.

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 Fire District's 2015 amount to be raised by taxation is in compliance with existing Property Tax Levy Cap.

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

N/A

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

There is nothing being appropriated to the reserve for future capital outlay. An Average residential unit with an assessed valuation of \$242.88 in 2015 compared to \$231.61 in 2014, an increase of \$11.27.

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

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

JAMESBURG BOROUGH FIRE DISTRICT #1

(Fire District Name and Number)

(CONTINUED)

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

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	\$ 236,203,523.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$ 19.61¢

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	<input checked="" type="checkbox"/>	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	<input checked="" type="checkbox"/>	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 JAMESBURG FIRE DISTRICT NO. 1		
Address:	PO Box 298		
City, State, Zip:	Jamesburg	NJ	08831
Phone: (ext.)	732-521-2451	Fax:	732-521-1945

Preparer's Name:	GERARD STANKIEWICZ, CPA, RMA, PSA		
Preparer's Address:	Samuel Klein and Company 36 West Main Street, Suite 303		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-2600	Fax:	732-780-1030
Cell:	732-241-6588		
E-mail:	gstank@sklein-cpa.com		

Chairman:	BRIAN WRIGHT		
Phone: (ext.)	732-521-2451	Fax:	732-521-9225
E-mail:			

Secretary/Treasurer:	DINA WALKER, TREASURER		
Phone: (ext.)	732-521-2451	Fax:	732-521-9225
E-mail:	dinawalker27@yahoo.com		

Name of Auditor:	GERARD STANKIEWICZ, CPA, RMA, PSA		
Name of Firm:	Samuel Klein and Company		
Address:	36 West Main Street, Suite 303		
City, State, Zip:	Freehold	NJ	07728
Phone: (ext.)	732-780-2600	Fax:	732-780-1030
E-mail:	gstank@sklein-cpa.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

JAMESBURG BOROUGH FIRE DISTRICT #1

(Fire District Name and Number)

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

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

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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
JAMESBURG BOROUGH FIRE DISTRICT #1
(Fire District Name and Number)

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.
- 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.

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)

JAMESBURG FIRE DISTRICT NO. 1
MIDDLESEX

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	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, health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)							
1 Brian Wright	Chairman		Commissioner	X	\$ 3,088		\$ 3,088	Boro of Jamesbt	15	13327	\$ -	16,415	
2 Patrick Connelly	Co-Chairman		Former Officer	X	2,080		2,080					2,080	
3 Dina Walker	Treasurer			X	2,610		2,610					2,610	
4 William Stonaker	Asst. Treasurer			X	2,275		2,275					2,275	
5 Nancy Linke	Clerk			X	3,347		3,347					3,347	
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
Total:					\$ 13,400	\$ -	\$ -	\$ 13,400			\$ 13,327	\$ -	\$ 26,727

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

JAMESBURG FIRE DISTRICT NO. 1
MIDDLESEX

	# 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)
	Members	Budget	Cost	Budget					
Active Employees - 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!
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									
					\$			\$	#DIV/0!

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

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: **JAMESBURG FIRE DISTRICT NO. 1**
County: **MIDDLESEX**

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$	439,944
Cap Bank Available from 2012 (See Levy Cap Certification)		18,406
Cap Bank Available from 2013 (See Levy Cap Certification)		16,650
Cap Bank Available from 2014 (See Levy Cap Certification)		
Cap Bank Used from 2012		12,961
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		
New Ratables - Increase in Valuations (New Construction and Additions)		158,500
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.187
Projected Tax Rate based upon Proposed Levy		292.1135647

2015 Budget Summary

JAMESBURG FIRE DISTRICT NO. 1 MIDDLESEX

	<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	\$ 191,816	\$ 39,865	\$ 151,951	381.2%
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	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	191,816	39,865	151,951	381.2%
Amount to be Raised by Taxation to Support Budget	463,000	439,945	23,055	5.2%
Total Anticipated Revenues	654,816	479,810	175,006	36.5%
APPROPRIATIONS				
Total Administration	57,850	58,100	(250)	-0.4%
Total Cost of Operations & Maintenance	286,550	275,050	11,500	4.2%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	19,000	18,000	1,000	5.6%
Total Capital Appropriations	175,000	10,000	165,000	1650.0%
Total Principal Payments on Debt Service	101,038	99,305	1,733	1.7%
Total Interest Payments on Debt	15,378	19,355	(3,977)	-20.5%
Total Appropriations	654,816	479,810	175,006	36.5%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2015 Revenue Schedule

JAMESBURG FIRE DISTRICT NO. 1 MIDDLESEX

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 81,916	\$ 39,865	\$ 42,051	105.5%
Restricted Fund Balance	109,900		109,900	#DIV/0!
Total Fund Balance Utilized	191,816	39,865	151,951	381.2%
<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)			-	#DIV/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	-	-	-	#DIV/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			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/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	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 191,816	\$ 39,865	\$ 151,951	381.2%

2015 Appropriations Schedule

JAMESBURG FIRE DISTRICT NO. 1 MIDDLESEX

	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)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 14,900	\$ 14,900	-	0.0%
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	<u>14,900</u>	<u>14,900</u>	<u>-</u>	<u>0.0%</u>
<i>Administration - Other (List)</i>				
Other Admin Expense #1	42,950	43,200	(250)	-0.6%
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	<u>42,950</u>	<u>43,200</u>	<u>(250)</u>	<u>-0.6%</u>
Total Administration	<u>57,850</u>	<u>58,100</u>	<u>(250)</u>	<u>-0.4%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Operations & Maintenance - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	248,550	237,050	11,500	4.9%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses	25,000	25,000	-	0.0%
Other Assets, Non-Bondable #1	13,000	13,000	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>286,550</u>	<u>275,050</u>	<u>11,500</u>	<u>4.2%</u>
Total Operations & Maintenance	<u>286,550</u>	<u>275,050</u>	<u>11,500</u>	<u>4.2%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
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)	19,000	18,000	1,000	5.6%
Total Capital Appropriations	175,000	10,000	165,000	1650.0%
Total Principal Payments on Debt Service	101,038	99,305	1,733	1.7%
Total Interest Payments on Debt	15,378	19,355	(3,977)	-20.5%
TOTAL APPROPRIATIONS	<u>\$ 654,816</u>	<u>\$ 479,810</u>	<u>\$ 175,006</u>	<u>36.5%</u>

2015 Schedule of Salaries and Benefits

JAMESBURG FIRE DISTRICT NO. 1
MIDDLESEX

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2015 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages	Wages			Budget Fringe Benefits	Fringe Benefits
Position #1		\$						\$
Position #2								
Position #3					NONE			
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages	Wages			Budget Fringe Benefits	Fringe Benefits
Position #1		\$						\$
Position #2								
Position #3					NONE			
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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2015 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2015 Proposed	
			Budget Salary & Wages	Wages			Budget Fringe Benefits	Fringe Benefits
Position #1		\$						\$
Position #2								
Position #3					NONE			
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2015 Proposed Capital Budget

JAMESBURG FIRE DISTRICT NO. 1
MIDDLESEX

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>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
Acquisition of a Chief's Vehicle	N/A	02/17/14			\$ 75,000	
Improvements to Firehouse	N/A	05/15/14			100,000	
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					175,000	-

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
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					175,000	-
RESERVE FOR FUTURE CAPITAL OUTLAYS						10,000
TOTAL CAPITAL APPROPRIATIONS					\$ 175,000	\$ 10,000

Capital Appropriations Offset with Restricted Fund	
Capital Appropriations Offset with Grants	\$ 109,900
Capital Appropriations Offset with Unrestricted Fund	\$ 65,100

5 Year Debt Service Schedule - Principal

JAMESBURG FIRE DISTRICT NO. 1
MIDDLESEX

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1	02/17/05		2006	\$ 50,000	\$ 50,000	\$ 60,000						\$ 110,000
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				50,000	50,000	60,000						110,000
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANS				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Capital Lease #1 2011	2011			25,496	26,313	27,156						53,469
Capital Lease #2 2011	2011			23,809	24,725	25,677	26,666	27,692	28,759	29,865	63,225	226,609
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				49,305	51,038	52,833	26,666	27,692	28,759	29,865	63,225	280,078
<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				\$ 99,305	\$ 101,038	\$ 112,833	\$ 26,666	\$ 27,692	\$ 28,759	\$ 29,865	\$ 63,225	\$ 390,078

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

JAMESBURG FIRE DISTRICT NO. 1
MIDDLESEX

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1	\$ 7,184	\$ 4,939	\$ 2,694						\$ 7,633
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	7,184	4,939	2,694						7,633
Bond Anticipation Notes									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs									
Capital Leases									
Capital Lease #1 2011	2,530	1,714	871						2,585
Capital Lease #2 2011	9,641	8,725	7,773	6,784	5,757	4,691	3,583	3,674	40,987
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	12,171	10,439	8,644	6,784	5,757	4,691	3,583	3,674	43,572
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	\$ 19,355	\$ 15,378	\$ 11,338	\$ 6,784	\$ 5,757	\$ 4,691	\$ 3,583	\$ 3,674	\$ 51,205

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

JAMESBURG FIRE DISTRICT NO. 1 MIDDLESEX

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 191,681
Less: Utilized in 2014 Adopted Budget	<u>39,865</u>
Proposed balance available	151,816
Estimated results of operations for the year ending December 31, 2014	<u>20,000</u>
Anticipated balance December 31, 2014	171,816
Less: Fund Balance utilized in 2015 Proposed Budget	<u>81,916</u>
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 89,900</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 99,900
Less: Utilized in 2014 Adopted Budget	<u>-</u>
Proposed balance available	99,900
Estimated results of operations for the year ending December 31, 2014	<u>10,000</u>
Anticipated balance December 31, 2014	109,900
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	<u>109,900</u>
Less: Restricted Fund Balance released via Referendum Resolution	<u>-</u>
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ -</u></u>

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

2015 Referendums

JAMESBURG FIRE DISTRICT NO. 1 MIDDLESEX

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

2015 Levy Cap Summary

JAMESBURG FIRE DISTRICT NO. 1 MIDDLESEX

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	439,944
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		439,944
Plus: 2% Cap Increase		8,799
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		448,743

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		1,000
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		1,000

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	158,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.187
		296

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2012		12,961
Amount Utilized from Levy Cap Bank from 2013		-
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		463,000
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	463,000

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	463,000
Cap Bank Available from Prior Year (2012) for 2015 Budget		18,406
Cap Bank Available from Prior Year (2013) for 2015 Budget		16,650
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		16,650
Cap Bank Available from Prior Year (2014) for 2015 Budget		-
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		-
Cap Bank from Current Year (2015) Available for 2016 Budget		(12,961)
Cap Bank Available from 2015 for 2016 Budget	\$	0

2015 Levy Cap Exclusion Calculations

JAMESBURG FIRE DISTRICT NO. 1 MIDDLESEX

PENSION CONTRIBUTION CALCULATION

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

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$	19,000
2014 Adopted Budget LOSAP Appropriation		18,000
LOSAP Exclusion (+/-)	\$	1,000

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$	116,416
2014 Adopted Budget Total Debt Service Appropriation		118,660
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$	175,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund		109,900
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		65,100
2015 Base Amount		-
2014 Adopted Budget Total Capital Appropriation		10,000
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		10,000
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase		7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$	-
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation		-
2015 Proposed Budget Group Health Insurance		-
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)		-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)		-
2014 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		-
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	\$	-