

2016  
BUENA BOROUGH  
FIRE DISTRICT NO. 1

# Fire District Budget

[Landisvillefire.org](http://Landisvillefire.org)

Department Of



Community  
**Affairs**

Division of Local Government Services

# **2016 FIRE DISTRICT BUDGET**

## **Certification Section**

2016

**BUENA BOROUGH  
FIRE DISTRICT NO. 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

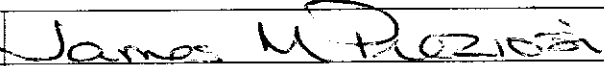
## BUENA BOROUGH FIRE DISTRICT NO. 1

### 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:	James M. Preziosi		
Title:	Certified Public Accountant		
Address:	1101 Wheaton Avenue Suite 100, Millville, NJ 08332		
Phone Number:	856.794.8400	Fax Number:	856.794.8411
E-mail address:	<a href="mailto:jim@millvillecpa.com">jim@millvillecpa.com</a>		

**2016 PREPARER'S CERTIFICATION  
OTHER ASSETS**

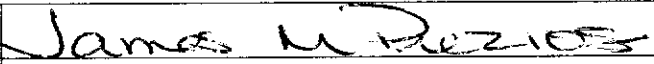
**BUENA BOROUGH  
FIRE DISTRICT NO. 1**

**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:	James M. Preziosi		
Title:	Certified Public Accountant		
Address:	1101 Wheaton Avenue Suite 100, Millville, NJ 08332		
Phone Number:	856.794.8400	Fax Number:	856.794.8411
E-mail address:	jim@millvillecpa.com		

# 2016 APPROVAL CERTIFICATION

## BUENA BOROUGH FIRE DISTRICT NO. 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 7th 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:	<i>Loretta Gazzara</i>		
Name:	Loretta Gazzara		
Title:	Secretary		
Address:	PO Box 305 Landisville, NJ 08326		
Phone Number:	856.697.0441	Fax Number:	856.794.8411
E-mail address:	lmgazzara@comcast.net		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: Landisvillefire.org

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.

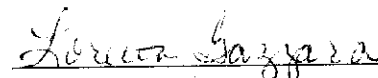
Name of Officer Certifying compliance

Loretta Gazzara

Title of Officer Certifying compliance

Secretary

Signature



# 2016 FIRE DISTRICT BUDGET RESOLUTION BUENA BOROUGH FIRE DISTRICT NO. 1

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

WHEREAS, the Annual Budget for the Buena Borough 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 7, 2015; and

WHEREAS, the Annual Budget as introduced reflects

Total Revenues of	\$ 126,075.
Amount to be Raised by Taxation of	\$ 126,075.
Total Appropriations of	\$ 126,075.; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 7, 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 4, 2016.

*Loretta Gargano*  
(Secretary's Signature)

December 7, 2015  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
<i>Paul Lucchesi</i>	✓			
<i>Joe Santagata</i>	✓			
<i>Richard DeMareo</i>	✓			
<i>Enrico Capaluzzo</i>	✓			
<i>Loretta Gargano</i>	✓			



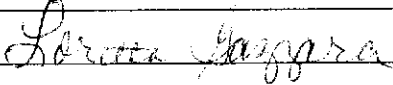
# 2016 ADOPTION CERTIFICATION

## BUENA BOROUGH FIRE DISTRICT NO. 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 4th day of January, 2016.

Officer's Signature:			
Name:	Loretta Gazzara		
Title:	Secretary		
Address:	PO Box 305 Landisville, NJ 08326		
Phone Number:	856.697.0441	Fax Number:	856.794.8411
E-mail address:	lmgazzara@comcast.net		

# 2016 ADOPTED BUDGET RESOLUTION

## BUENA BOROUGH FIRE DISTRICT NO. 1

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

WHEREAS, the Annual Budget for the Buena Borough 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 4, 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 Annual Budget as presented for adoption reflects

Total Revenues of	\$ 126,075.
Amount to be Raised by Taxation of	\$ 126,075.
Total Appropriations of	\$ 126,075.; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 4, 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	\$ 126,075.
Amount to be Raised by Taxation of	\$ 126,075.
Total Appropriations of	\$ 126,075.; 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.

*Loretta Gazzara*  
(Secretary's Signature)

January 4, 2016  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
<i>Paul Lucchesi</i>	✓			
<i>Joe Santagata</i>	✓			
<i>Richard DeMarco</i>				✓
<i>Enrico Corallo</i>	✓			
<i>Loretta Gazzara</i>	✓			

# **2016 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2016 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## BUENA BOROUGH FIRE DISTRICT NO. 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 proposed annual budget is \$126,075, no increase over the 2015 adopted budget.

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

The amount to be raised by taxation will be equal to the amount raised in 2015, \$126,075.

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 2016 proposed annual budget is in compliance with the 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.

None

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 are no proposed capital appropriation in the 2016 budget. However, an appropriation of \$15,300 has been included to reserve monies for future capital improvements.

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.

None

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	\$143,762,500
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.087

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		Yes	N/A
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# FIRE DISTRICT CONTACT INFORMATION

## 2016

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

<b>Name of Fire District:</b>	Buena Borough Fire District No. 1		
<b>Address:</b>	PO Box 305		
<b>City, State, Zip:</b>	Landisville	NJ	08326
<b>Phone: (ext.)</b>	856.697.0441	<b>Fax:</b>	856.794.8411

<b>Preparer's Name:</b>	James M. Preziosi		
<b>Preparer's Address:</b>	1101 Wheaton Avenue, Suite 100		
<b>City, State, Zip:</b>	Millville	NJ	08332
<b>Phone: (ext.)</b>	856.794.8400	<b>Fax:</b>	856.794.8411
<b>E-mail:</b>	<a href="mailto:jim@millvillecpa.com">jim@millvillecpa.com</a>		

<b>Chairman:</b>	Paul Lucchesi		
<b>Phone: (ext.)</b>	856.697.0441	<b>Fax:</b>	856.794.8411
<b>E-mail:</b>	<a href="mailto:imgazzara@comcast.net">imgazzara@comcast.net</a>		

<b>Secretary/Treasurer:</b>	Loretta Gazzara, Secretary		
<b>Phone: (ext.)</b>	856.697.0441	<b>Fax:</b>	856.794.8411
<b>E-mail:</b>	<a href="mailto:imgazzara@comcast.net">imgazzara@comcast.net</a>		

<b>Name of Auditor:</b>	James M. Preziosi		
<b>Name of Firm:</b>	Preziosi Nicholson & Associates		
<b>Address:</b>	1101 Wheaton Avenue, Suite 100		
<b>City, State, Zip:</b>	Millville	NJ	08332
<b>Phone: (ext.)</b>	856.794.8400	<b>Fax:</b>	856.794.8411
<b>E-mail:</b>	<a href="mailto:jim@millvillecpa.com">jim@millvillecpa.com</a>		

# **FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE**

## **BUENA BOROUGH FIRE DISTRICT NO. 1**

**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: **None**
- 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**
- 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**
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? **No**
- 6) Was the Fire District a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, or employee? **No**
  - b. A family member of a current or former commissioner, officer, or employee? **No**
  - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? **No**
- 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**

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## BUENA BOROUGH FIRE DISTRICT NO. 1

**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."

<b>Year</b>	<b>Make</b>	<b>Tag</b>	<b>Number</b>	<b>Description</b>
1989	Ford	MG28879	11-15	Brush Truck
2007	Dodge	MG96388	11-100	Crew Car
2009	Pierce	MG83051	11-16	Ladder
2004	Pierce	MG62246	11-11	Pumper
2013	Peterbuilt	MG87416	11-14	Tender
1948	Autocar	661F-QQ		Antique

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **No**
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **No**
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **No**.
- 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? **N/A**.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **YES**



# FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

## BUENA BOROUGH FIRE DISTRICT NO. 1

**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.

Commissioner	Position	2015	2016
Lucchesi	Chairman	\$0	\$0
Andaloro	Commissioner	\$0	\$0
Crowell	Commissioner	\$0	\$0
Santagata	Commissioner	\$0	\$0
Gazzara	Secretary/Treasurer	\$0	\$3,800

- 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.

NONE

**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)**

Borough of Buena Fire District No. 1  
Atlantic 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.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)									
1 Lucchesi	Chairman	8	X	X	\$	-	None	None	\$	N/A	N/A	N/A	-	-	-	-	
2 Andaloro	Commissioner	5	X		-	None	None	None	-	N/A	N/A	N/A	-	-	-	-	
3 Crowell	Commissioner	5	X		-	None	None	None	-	N/A	N/A	N/A	-	-	-	-	
4 Santagata	Commissioner	2	X		-	None	None	None	-	N/A	N/A	N/A	-	-	-	-	
5 Gazzara	Treas/Secret	8	X	X	3,800	None	None	None	3,800	N/A	N/A	N/A	-	-	-	3,800	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
Total:										\$ 3,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800

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

Borough of Buena Fire District No. 1  
Atlantic County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		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)
	Proposed Budget	Current Year	Proposed Budget	Current Year						
<b>Active Employees - Health Benefits - Annual Cost</b>										
Single Coverage	0	0	0	0	0	0	0	0	0	#DIV/0!
Parent & Child	0	0	0	0	0	0	0	0	0	#DIV/0!
Employee & Spouse (or Partner)	0	0	0	0	0	0	0	0	0	#DIV/0!
Family	0	0	0	0	0	0	0	0	0	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	0	0	0	0	0	0	0	0	0	#DIV/0!
<b>Commissioners - Health Benefits - Annual Cost</b>										
Single Coverage	0	0	0	0	0	0	0	0	0	#DIV/0!
Parent & Child	0	0	0	0	0	0	0	0	0	#DIV/0!
Employee & Spouse (or Partner)	0	0	0	0	0	0	0	0	0	#DIV/0!
Family	0	0	0	0	0	0	0	0	0	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	0	0	0	0	0	0	0	0	0	#DIV/0!
<b>Retirees - Health Benefits - Annual Cost</b>										
Single Coverage	0	0	0	0	0	0	0	0	0	#DIV/0!
Parent & Child	0	0	0	0	0	0	0	0	0	#DIV/0!
Employee & Spouse (or Partner)	0	0	0	0	0	0	0	0	0	#DIV/0!
Family	0	0	0	0	0	0	0	0	0	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	0	0	0	0	0	0	0	0	0	#DIV/0!
<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>

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

No  
No

# Schedule of Accumulated Liability for Compensated Absences

Borough of Buena Fire District No. 1  
Atlantic County

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2015	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
None	0	\$			
<b>Total liability for accumulated compensated absences at January 1, 2015</b>		<b>\$</b>			

# **2016 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:

**Borough of Buena Fire District No. 1**

County:

**Atlantic County**

**Levy Cap Calculation Summary**

2015 Adopted Budget - Amount to be Raised by Taxation	\$	126,075
Cap Bank Available from 2013 (See Levy Cap Certification)		-
Cap Bank Available from 2014 (See Levy Cap Certification)		3,672
Cap Bank Available from 2015 (See Levy Cap Certification)		292
Cap Bank Used from 2013		
Cap Bank Used from 2014		
Cap Bank Used from 2015		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		143,762,500
New Ratables - Increase in Valuations (New Construction and Additions)		126
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.087
Projected Tax Rate based upon Proposed Levy		0.087696645

## 2016 Budget Summary

### Borough of Buena Fire District No. 1 Atlantic County

	<i>2016 Proposed Budget</i>	<i>2015 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ -	\$ -	\$ -	#DIV/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	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	-	-	-	#DIV/0!
Amount to be Raised by Taxation to Support Budget	126,075	126,075	-	0.0%
Total Anticipated Revenues	126,075	126,075	-	0.0%
<b>APPROPRIATIONS</b>				
Total Administration	19,003	14,100	4,903	34.8%
Total Cost of Operations & Maintenance	80,772	79,975	797	1.0%
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)	11,000	17,000	(6,000)	-35.3%
Total Capital Appropriations	15,300	15,000	300	2.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	126,075	126,075	-	0.0%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

## 2016 Revenue Schedule

Borough of Buena Fire District No. 1  
Atlantic 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	\$ -	\$ -	\$ -	#DIV/0!
Restricted Fund Balance	-	-	-	#DIV/0!
<b>Total Fund Balance Utilized</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<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!
<b>Total Miscellaneous Anticipated Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Sale of Assets (List Individually)</i>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Sale of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Interest on Investments &amp; Deposits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Other Revenue (List in Detail)</i>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Other Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Operating Grant Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<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!
<b>Total Uniform Fire Safety Act</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<u>Other Revenues Offset with Appropriations (List)</u>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
<b>Total Other Revenues Offset with Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Revenues Offset with Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>



# 2016 Appropriations Schedule

## Borough of Buena Fire District No. 1 Atlantic 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)	\$ 1,000	\$ -	\$ 1,000	#DIV/0!
Commissioners	\$ 3,800		3,800	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Administration - Personnel	<u>4,800</u>	<u>-</u>	<u>4,800</u>	<u>#DIV/0!</u>
<i>Administration - Other (List)</i>				
Memberships	103	100	3	3.0%
Office Expense	1,700	1,500	200	13.3%
Professional Services	5,000	5,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Department Services	4,900	4,600	300	6.5%
Training and Education	2,500	2,900	(400)	-13.8%
			-	#DIV/0!
Total Administration - Other	<u>14,203</u>	<u>14,100</u>	<u>103</u>	<u>0.7%</u>
Total Administration	<u>19,003</u>	<u>14,100</u>	<u>4,903</u>	<u>34.8%</u>
<i>Cost of Operations &amp; 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 &amp; Maintenance - Other (List)</i>				
Insurance	7,250	7,250	-	0.0%
Maintenance	10,000	20,000	(10,000)	-50.0%
Supplies	10,000	10,000	-	0.0%
Contingent Expenses	950	950	-	0.0%
Utilities	10,776	10,600	176	1.7%
Building Repairs	24,175	19,175	5,000	26.1%
Small Operating Equipment - Non-Bondable	17,621	12,000	5,621	46.8%
Total Operations & Maintenance - Other	<u>80,772</u>	<u>79,975</u>	<u>797</u>	<u>1.0%</u>
Total Operations & Maintenance	<u>80,772</u>	<u>79,975</u>	<u>797</u>	<u>1.0%</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>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#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 &amp; Deferred Charges (List)</i>				
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
			-	#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)	11,000	17,000	(6,000)	-35.3%
Total Capital Appropriations	15,300	15,000	300	2.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 126,075</u>	<u>\$ 126,075</u>	<u>\$ -</u>	<u>0.0%</u>

## 2016 Schedule of Salaries and Benefits

Borough of Buena Fire District No. 1  
Atlantic County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2016 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Recording Secretary	1	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -
LOSAP Administration	1	300	300	-	-	-	-	-
Fire Reports	1	400	400	-	-	-	-	-
Total Administration			\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
None	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operation & Maintenance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2016 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2016 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
None	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -

# 2016 Proposed Capital Budget

Borough of Buena Fire District No. 1  
Atlantic County

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

List Project Separately	Asset Type	Date of Local Finance Board		Date of Voter Approval	Affirmative Vote		2016 Proposed Budget		2015 Adopted Budget	
		Approval	Approval		Percentage	Percentage	Budget	Budget	Budget	Budget
Capital Improvement #1										
Capital Improvement #2										
Capital Improvement #3										
Capital Improvement #4										
Capital Improvement #5										
Capital Improvement #6										
Capital Improvement #7										
Total Capital Improvements										

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

List Project Separately	Asset Type	Date of Local Finance Board		Date of Voter Approval	Affirmative Vote		2016 Proposed Budget		2015 Adopted Budget	
		Approval	Approval		Percentage	Percentage	Budget	Budget	Budget	Budget
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								15,300		15,000
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>								<b>\$ 15,300</b>	<b>\$</b>	<b>15,000</b>
<b>TOTAL CAPITAL APPROPRIATIONS</b>										

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

5 Year Debt Service Schedule - Principal

Borough of Buena Fire District No. 1  
Atlantic 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>												
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>												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
<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												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>												
\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$												

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

# 5 Year Debt Service Schedule - Interest

Borough of Buena Fire District No. 1  
Atlantic County

	Current Year (2015)	2016	2017	2018	2019	2020	2021	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
<i>Bond Anticipation Notes</i>									
BAN #1	\$0								\$
BAN #2	\$0								
BAN #3	\$0								
BAN #4	\$0								
Total Interest Payments - BANs									
<i>Capital Leases</i>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
<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									
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$

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

# 2016 Fund Balance Reconciliation

Borough of Buena Fire District No. 1  
Atlantic County

## UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 258,501
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	<u>258,501</u>
Estimated results of operations for the year ending December 31, 2015	-
Anticipated balance December 31, 2015	<u>258,501</u>
Less: Fund Balance utilized in 2016 Proposed Budget	-
Proposed balance after utilization in 2016 Proposed Budget	<u><u>\$ 258,501</u></u>

## RESTRICTED FUND BALANCE

Beginning balance January 1, 2015 (1)	\$ 17,600
Less: Utilized in 2015 Adopted Budget	-
Proposed balance available	<u>17,600</u>
Estimated results of operations for the year ending December 31, 2015	<u>15,000</u>
Anticipated balance December 31, 2015	<u>32,600</u>
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	<u><u>\$ 32,600</u></u>

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

# 2016 Referendums

**Borough of Buena Fire District No. 1  
Atlantic County**

<b>Summary of Referendum Line Items</b>	<i>2016 Proposed Budget Amount Requested</i>	<i>2015 Final Budget</i>
None		
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

Tax Levy Requested minus Maximum Allowable Levy \$ 3,178  
 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.)

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

## 2016 Levy Cap Summary

Borough of Buena Fire District No. 1  
Atlantic County

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	126,075
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		126,075
Plus: 2% Cap Increase		2,522
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>128,597</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		(6,000)
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		300
Total Exclusions		(5,700)
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	126
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.087	0
<b>ADJUSTED TAX LEVY</b>		<b>122,897</b>

### 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		122,897
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>122,897</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	126,075
Cap Bank Available from Prior Year (2013) for 2016 Budget		-
Cap Bank Available from Prior Year (2014) for 2016 Budget		3,672
Revised Cap Bank from Prior Year (2014) Available for 2017 Budget		3,672
Cap Bank Available from Prior Year (2015) for 2016 Budget		292
Revised Cap Bank from Prior Year (2015) Available for 2017 Budget		292
Cap Bank from Current Year (2016) Available for 2017 Budget		(3,178)
Cap Bank Available from 2016 for 2017 Budget	<b>\$</b>	<b>-</b>





# 2016 Levy Cap Exclusion Calculations

Borough of Buena Fire District No. 1  
Atlantic County

## PENSION CONTRIBUTION CALCULATION

2016 Proposed Budget PERS Contribution Appropriated	\$ -
2016 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2016 Base Amount	-
2015 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	-
2015 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	-
<b>Pension Contribution Exclusion</b>	<b>\$ -</b>

## LOSAP CALCULATION

2016 Proposed Budget LOSAP Appropriation	\$ 11,000
20154 Adopted Budget LOSAP Appropriation	17,000
<b>LOSAP Exclusion (+/-)</b>	<b>\$ (6,000)</b>

## DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ -
2015 Adopted Budget Total Debt Service Appropriation	-
<b>Debt Service Exclusion</b>	<b>\$ -</b>

## CAPITAL APPROPRIATION CALCULATION

2016 Proposed Budget Total Capital Appropriation	\$ 15,300
2016 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2016 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
###	-
2016 Base Amount	15,300
2015 Adopted Budget Total Capital Appropriation	15,000
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	15,000
<b>Capital Expenditure Exclusion</b>	<b>\$ 300</b>

## HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2016	5.8%
2016 Proposed Budget Administration Health Insurance Appropriation	\$ -
2016 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2016 Proposed Budget Group Health Insurance	-
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)	-
2015 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2015 Amount Budgeted = % Increase	0.00%
SFY 2016 State Health Average <u>5.8%</u> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2015 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2015 Expended = 2016 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2016 Increase in Appropriation	\$ -