

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Township of Gloucester Fire District No. 1

(Fire District Name and Number)

FISCAL YEAR: January 1, 2019 to December 31, 2019

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

1. (Cont'd)

- ⁽⁷⁾ The proposed budget includes the cost of establishing a four person duty crew for each evening in the amount of \$10,400. Other increases are less than a 10% increase over the amount in the 2018 adopted budget.
- ⁽⁸⁾ The proposed budget includes the cost of repairing one of the Fire District's existing fire apparatus which is anticipated to be \$19,500.
- ⁽⁹⁾ Based on the experience during 2018, the costs for telephone and internet are expected to increase.
- ⁽¹⁰⁾ Received awards of grants from FEMA which had not been awarded in the prior year.
- ⁽¹¹⁾ The 2018 adopted budget included an appropriation for helmets, boots and running gear and was not repeated in the proposed budget.
- ⁽¹²⁾ Approved by the voters at the 2018 Fire District election, the proposed budget includes an appropriation for a new chief's vehicle.
- ⁽¹³⁾ The Fire District's capital lease was paid off in 2018.

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 in the proposed 2019 budget of \$328,600.00 is a \$6,400.00 increase over the \$322,200.00 in the 2018 adopted budget. The projected 2019 tax rate (three decimals) of \$0.088 is an increase of \$0.001 from the 2018 adopted rate of \$0.087. In the proposed 2019 budget, the Fire District will utilize \$102,160.00 unrestricted fund balance to aid in tax rate stabilization. This amount is \$15,047.00 more than the amount utilized in the 2018 adopted budget and will reduce undesignated fund balance by 17.3%.

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 amount to be raised by taxation in the proposed 2019 budget of \$328,600.00 is an increase of \$6,400.00 over the amount in the 2018 adopted budget. Under the Property Tax Levy CAP, the amount to be raised by taxation is limited to a 2% increase over the amount from the prior year; however, certain adjustments are allowable additions in the calculation. The amount to be raised by taxation of \$328,600.00 in the proposed budget is less than the maximum amount allowed.

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. Not applicable.

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

The 2019 proposed budget includes an appropriation of \$59,250.00 for the purchase of a vehicle to be utilized by the Fire Chief. The appropriation was approved by the voters at the annual election held on February 17, 2018. This capital appropriation is fully funded by unrestricted fund balance.

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. Not applicable.

CARLAMERE & ROWAN

Attorneys-at-Law

1546 Blackwood-Clementon Road
PO BOX 1397
Blackwood, New Jersey 08012
cr.law@verizon.net

David F. Carlamere
David N. Rowan

Phone No. (856) 232-9200
Fax No. (856) 232-9201

December 28, 2018

Board of Fire Commissioners
Fire District #1
Township of Gloucester
PO BOX 38
Glendora, New Jersey 08029

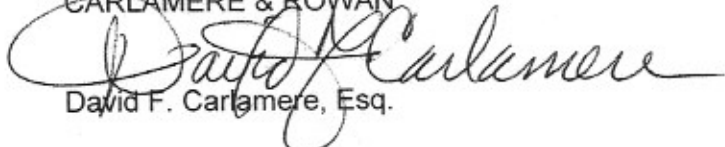
Re: Reorganization Resolutions - 2019

Dear Commissioners:

Enclosed please find the Resolutions which our office has prepared for your 2019 Reorganization Meeting.

If you have any questions, please do not hesitate to contact my office.

Very truly yours,
CARLAMERE & ROWAN


David F. Carlamere, Esq.

DFC:lmh
Enclosure

Fire District #1
TOWNSHIP OF GLOUCESTER
2019

**RESOLUTION
TO SET SCHEDULED MEETING FOR
2019**

WHEREAS, The Board of Fire Commissioners has determined to set regular scheduled meetings for the year.

NOW THEREFORE, it is herein resolved and approved that the following is the schedule of meetings for the year.

REGULAR MEETINGS

Set for the SECOND TUESDAY of each month, at ~~8:00~~ p.m. at the
_____, New Jersey.

DATED: 3/12/19



Secretary

Fire District #1
TOWNSHIP OF GLOUCESTER
2019

**FIRE DISTRICT #1
TOWNSHIP OF GLOUCESTER
RESOLUTION
OF
APPOINTMENT
2019**

WHEREAS, There exist a need for the services of a Bank for the deposit of the funds of the Fire District, and an official newspaper for publication.

NOW THEREFORE, Be it resolved by the Board of Fire Commissioners that the following institutions be and are hereby named to provide the services for the Fire District:

- FOR THE DEPOSIT OF FUNDS
- COURIER POST - FOR PUBLICATION

DATED: 3/12/19


Secretary

Fire District #1
TOWNSHIP OF GLOUCESTER
2019

**FIRE DISTRICT #1
TOWNSHIP OF GLOUCESTER
RESOLUTION DESIGNATING
AUDITOR
2019**

WHEREAS, There exist a need for AUDIT Services for the Fire District, and

WHEREAS, Funds are available for this service, and

WHEREAS, The Board has determined that BOWMAN & COMPANY meets the requirements established by the Board of Fire Commissioners.

WHEREAS, Said professional appointment is not subject to N.J.S.A. 19:44A-20, as the appointment is not in excess of \$17,500.00.

NOW THEREFORE, Be it resolved by the Board of Fire Commissioners as follows:

That BOWMAN and COMPANY, be and is hereby appointed AUDITOR to perform the Services required by the Board, and to receive such compensation as may be reasonable for such services.

DATED: 3/12/19


Chairman

**RESOLUTION DESIGNATING
INSURANCE CONSULTANT**

WHEREAS, There exist a need for INSURANCE CONSULTANT Services,
and

WHEREAS, Funds are available for this service, and

WHEREAS, The local Public Contracts Law (N.J.S.A. 40A:11-1 et seq.) requires that a resolution authorizing the award of contracts for professional services, licensed and regulated by law, without competitive bids be adopted and publicly advertised.

WHEREAS, Said contract for professional services is not subject to the provisions of N.J.S.A. 19:44a-20.4 et seq. as said contract is valued less than \$17,500.00 and

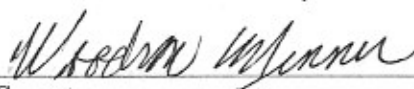
NOW THEREFORE, be it resolved by the Board of Fire Commissioners as follows:

1. That _____, be and is hereby appointed to provide INSURANCE services for the Board of Fire Commissioners for the fiscal year, to perform the professional services required by the Board, and to receive such compensation as may be responsible for such services.

2. This contract is awarded without competitive bids as a "Professional Service" under the provisions of the Local Public Contracts law because the aforesaid agreement encompasses professional services recognized, licensed and regulated by law, and is of a nature where it is not possible to obtain competitive bids.

BE IT FURTHER RESOLVED, That a copy of this Resolution shall be published as required by law.

DATED: 3/12/19


Secretary

LOCAL AUTHORITIES GROUP AFFIDAVIT FORM

PRESCRIBED BY THE NEW JERSEY LOCAL FINANCE BOARD

AUDIT REVIEW CERTIFICATE

We, the members of the Board of Commissioners of Fire District No. 1 of the Township of Gloucester, County of Camden, being of full age and being duly sworn according to law, upon our oath, depose and say:

1. We are duly elected members of the Board of Commissioners of Fire District No. 1 of the Township of Gloucester, County of Camden.

2. We certify, pursuant to N.J.S.A. 40A:5A-17, that we have each reviewed the annual report of audit for the year ended December 31, 2018, and specifically the section of the report of audit entitled "Schedule of Findings and Recommendations."

Name

Signature

Wheeler Munn

Wheeler Munn

Howard Brooks

Howard Brooks

John Atkinson

John Atkinson

Phil KNAST

Phil KNAST

Gary Emmett

Gary a Emmett

Sworn to and subscribed before me
this 11th day of June, 2019

David F. Carlamer

Notary Public of New Jersey
DAVID F. CARLAMER
ATTORNEY AT LAW
NJ
NS.

RECOMMENDATIONS

None.

GENERAL INFORMATION

The above synopsis was prepared from the Report of Audit of Fire District No. 1, Township of Gloucester, County of Camden, for the calendar year 2018, submitted by Scott P. Barron of Bowman & Company LLP, Certified Public Accountants & Consultants. The information included herein is not intended to represent complete financial information as presented in the Report of Audit. A copy of the Report of Audit is on file and available for public inspection in the office of the Fire District Secretary.


Secretary

RESOLUTION

WHEREAS, N.J.S.A. 40A:5A-15 requires the governing body of each local authority to cause an annual audit of its accounts to be made, and

WHEREAS, the annual report of audit for the year ended December 31, 2018 has been completed and filed with the Board of Commissioners of Fire District No. 1 of the Township of Gloucester, County of Camden pursuant to N.J.S.A. 40A:5A-15, and

WHEREAS, N.J.S.A. 40A:5A-17 requires the governing body each authority to, within 45 days of receipt of the annual audit, certify by resolution to the Local Finance Board that each member thereof has personally reviewed the annual report of audit, and specifically the section entitled "Schedule of Findings and Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board, and

WHEREAS, the Board of Commissioners have received the annual report of audit, and have specifically reviewed the section entitled "Schedule of Findings and Recommendations", in accordance with N.J.S.A. 40A:5A-17,

NOW THEREFORE BE IT RESOLVED, the Board of Commissioners of Fire District No. 1 of the Township of Gloucester, County of Camden, hereby certifies to the Local Finance Board of the State of New Jersey that each Board member has personally reviewed the annual report of audit for the year ended December 31, 2018 and specifically has reviewed the sections of the report of audit entitled "Schedule of Findings and Recommendations", and has evidenced same by group affidavit in the form prescribed by the Local Finance Board.

BE IT FURTHER RESOLVED, that the Secretary of the Fire District is hereby directed to promptly submit to the Local Finance Board the aforesaid group affidavit, accompanied by a certified true copy of this resolution.

I hereby certify this is a true and correct copy of a Resolution adopted at a meeting of the Board of Commissioners on JUNE 4, 2019.

Woodrow Wanner
Secretary
6/11/19
Date

FIRE DISTRICT # 1
TOWNSHIP OF GLOUCESTER
RESOLUTION DESIGNATING
CERTIFIED PUBLIC ACCOUNTANT
2019

WHEREAS, There exist a need for CPA services for the Fire District, and

WHEREAS, Funds are available for this service, and

WHEREAS, The Board has determined that Vince Passarello CPA meets the requirements established by the Board of Fire Commissioners.

WHEREAS. Said professional appointment is not subject to N.J.S.A 19:44A-20, as the appointment is not in excess of \$17,500.00.

NOW THEREFORE, Be it resolved by the Board of Fire Commissioners as follows:

That Vince Passarello CPA, be and is hereby appointed Certified Public Accountant to perform the services required by the Board, and to receive such compensation as may be reasonable for such services.

DATED: 3/12/19


Chairman

RESOLUTION DESIGNATING

FIRE OFFICIAL

WHEREAS. Fire District # 1 of the Township of Gloucester, County of Camden, New Jersey is the local enforcing agent for the Uniform Fire Prevention Code of the State of New Jersey

WHEREAS, There exist a need for FIRE OFFICIAL Services, and

WHEREAS, Funds are available for this service, and

WHEREAS, Said contract for services is not subject to the provisions of N.J.S.A.19:44a-20.4 et seq., and

WHEREAS. The Board has determined that the named individual meets the requirements of the State of New Jersey and Fire District #1 for the position.

NOW THEREFORE, Be it resolved by the Board of Fire Commissioners as follows:

1. That Harry Woods, be and is hereby appointed to provide FIRE OFFICIAL services for the Board of Fire Commissioners for the fiscal year, to perform the Fire Official services required by the Board, and to receive such compensation as may be reasonable for such services.

DATED: 3/12/19


Secretary

FIRE DISTRICT # 1
TOWNSHIP OF GLOUCESTER

RESOLUTION
AUTHORIZING
THE REMOVAL OF ITEMS OF INVENTORY

WHEREAS. The Board of Fire Commissioners for Fire District #1, Township of Gloucester, Camden County, New Jersey has determined that certain items are of no use to the Fire District, and

WHEREAS. The Board of Fire Commissioners has determined the advantage and necessity of removing the items from inventory, and

NOW THEREFORE, It is herein Resolved and Approved that the attached list of items are hereby removed from inventory and may be disposed of as non-usable items of no value to the Fire District.

SCHEDULE OF ITEMS TO BE REMOVED FROM INVENTORY

A.

DATED: 3/12/19

Woodrow Munn