

2020

TOWNSHIP OF GLOUCESTER
FIRE DISTRICT NO. 1

(Fire District name and number)

Fire District Budget

<http://glotwpfiredistrict1.com>

(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

Township of Gloucester Fire District No. 1
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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: _____

2020 PREPARER'S CERTIFICATION

Township of Gloucester Fire District No. 1
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	Gary Emmett		
Title:	Treasurer		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	(856)939-1194
E-mail address:	firedistrict1@glotwpfd1.comcastbiz.net		

2020 PREPARER'S CERTIFICATION OTHER ASSETS

Township of Gloucester Fire District No. 1
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	Gary Emmett		
Title:	Treasurer		
Address:	P. O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	(856)939-1194
E-mail address:	firedistrict1@glotwpfd1.comcastbiz.net		

2020 APPROVAL CERTIFICATION

Township of Gloucester Fire District No. 1 (Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 12th day of November, 2019.

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:	Woodrow Minner		
Title:	Secretary		
Address:	P.O. Box 38 Glendora, New Jersey 08029		
Phone Number:	(856)939-1177	Fax Number:	(856)939-1194
E-mail address:	firedistrict1@glotwpfd1.comcastbiz.net		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	http://glotwpfiredistrict1.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

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

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

Name of Officer Certifying compliance

Title of Officer Certifying compliance

Signature

2020 FIRE DISTRICT BUDGET RESOLUTION

Township of Gloucester Fire District No. 1

(Fire District Name and Number)

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Township of Gloucester Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 12, 2019; 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 \$518,698.00, which includes an amount to be raised by taxation of \$335,100.00, and Total Appropriations of \$518,698.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 12, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 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 10, 2019.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent

2020 ADOPTION CERTIFICATION

Township of Gloucester Fire District No. 1
(Fire District Name and Number)

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 10th day of December, 2019.

Officer's Signature:			
Name:	Woodrow Minner		
Title:	Secretary		
Address:	P.O. Box 38 Glendora, New Jersey		
Phone Number:	(856)939-1177	Fax Number:	(856)939-1194
E-mail address:	Firedistrict1@glotwpfd1.comcastbiz.net		

2020 ADOPTED BUDGET RESOLUTION

Township of Gloucester Fire District No. 1 (Fire District Name and Number)

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Township of Gloucester Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2019; and

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

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

* WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$518,698.00, which includes an amount to be raised by taxation of \$335,100.00, and Total Appropriations of \$518,698.00; and

WHEREAS, an election shall be held annually on the third Saturday of February (only if required) 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 10, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$518,698.00, which includes an amount to be raised by taxation of \$335,100.00, and Total Appropriations of \$518,698.00; and

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

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

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Township of Gloucester Fire District No. 1

(Fire District Name and Number)

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. When is the Fire District's annual election? February. If November, was the resolution submitted to the Division? N/A
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.

In the proposed budget for 2020, anticipated revenues and appropriations will decrease by \$67,769.00 as compared to the 2019 adopted budget. This is an 11.6% decrease. On budget pages F-2, F-3 and F-3(Supplemental), certain individual lines are reflecting a variance with the 2020 adopted budget in excess of +/-10%. In the following table, these budget lines requiring explanation are presented in 3 below.

3. **Explain any variances over +/-10% for each line item.** Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

Budget Line	2020 Proposed	2019 Adopted	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Unrestricted Fund Balance Utilized	\$46,735	\$102,160	(\$55,425)	(54.3%)(1)
Interest on Investments and Deposits	2,500	600	1,900	316.7%(2)
Operating Grant Revenue	125,163	145,807	(20,644)	(14.2%)(3)
Administration – Election	2,300	1,900	400	21.1%(4)
Cost of Operations Fringe Benefits	21,124	19,124	2,000	10.5%(5)
Cost of Operations – Maintenance and Repair	45,650	64,650	(19,000)	(29.4%)(6)
Cost of Operations – USFA Uniforms	400	350	50	14.3%(7)
Cost of Operations – Utilities	3,000	2,600	400	15.4%(7)
Various FEMA Grants	123,700	145,544	(21,844)	(15.0%)(8)
Cost of Operations – Other Assets, Non-Bondable	57,629	32,079	25,550	79.6%(9)
Capital Appropriation	None	59,250	(59,250)	(100%)(10)

(1) The decrease in unrestricted fund balance needed to support the proposed budget is explained by all other changes noted in this section.

(2) Based on the experience during 2019, interest earned is expected to increase.

(3) The amounts for awarded grants from FEMA are unique annually.

(4) Increased cost to rent voting machines.

(5) In the proposed budget, the cost of workmen's compensation insurance increased \$2,000.

(6) The 2019 adopted budget included appropriations for the repair of fire apparatus which was not repeated in the 2020 proposed budget.

(7) Based on the experience during 2019, additional appropriations were needed for 2020.

(8) The award of grants and the required local match vary from year to year.

(9) The proposed budget includes appropriations for upgrading existing equipment \$15,000 and appropriations to cover the local match on federal grants \$13,629 if so awarded during the year.

(10) The 2019 adopted budget included the purchase of a four wheel drive SUV Emergency Apparatus which was not repeated in the 2020 proposed budget.

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Township of Gloucester Fire District No. 1

(Fire District Name and Number)

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. 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 2020 budget of \$335,100.00 is a \$6,500.00 increase over the \$328,600.00 in the 2019 adopted budget. The projected 2019 tax rate (three decimals) of \$0.090 is an increase of \$0.001 from the 2019 adopted rate of \$0.089. In the proposed 2020 budget, the Fire District will utilize \$46,735.00 unrestricted fund balance to aid in tax rate stabilization. This amount is \$55,425.00 less than the amount utilized in the 2019 adopted budget and will reduce undesignated fund balance by 16.1%.

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 \$335,100.00 in the proposed budget is less than the maximum amount allowed.

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the 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. Not applicable.
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation. Not applicable.
7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years. Not applicable.
8. 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.
9. 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. Not applicable.

10. 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	\$371,860,900.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$.090

11. 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? Not applicable.

No	<input type="checkbox"/>	Yes	<input type="checkbox"/>
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FIRE DISTRICT CONTACT INFORMATION

2020

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

Name of Fire District:	Township of Gloucester Fire District No. 1		
Address:	P.O. Box 38		
City, State, Zip:	Glendora	NJ	08029
Phone: (ext.)	(856)939-1177	Fax:	(856)939-1194
Fire District E-mail:	firedistrict1@glotwpfd1.comcastbiz.net		

Preparer's Name:	Gary Emmett		
Preparer's Address:	P.O. Box 38		
City, State, Zip:	Glendora	NJ	08029
Phone: (ext.)	(856)939-1177	Fax:	(856)939-1194
E-mail:	firedistrict1@glotwpfd1.comcastbiz.net		

Chairman:	Philip A Knast		
Phone: (ext.)	(856)939-1177	Fax:	(856)939-1194
E-mail:	firedistrict1@glotwpfd1.comcastbiz.net		

Secretary/Treasurer:	Gary Emmett		
Phone: (ext.)	(856)939-1177 Cell (609)820-2988	Fax:	(856)939-1194
E-mail:	firedistrict1@glotwpfd1.comcastbiz.net		

Name of Auditor:	Scott P. Barron		
Name of Firm:	Bowman & Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	07043
Phone: (ext.)	(856)782-2887	Fax:	(856)782-2887
E-mail:	sbarron@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Township of Gloucester Fire District No. 1 (Fire District Name and Number)

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Township of Gloucester Fire District No. 1 (Fire District Name and Number)

FISCAL YEAR: January 1, 2020 to December 31, 2020

- 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."

Vehicle #	Make	Model	Year	Assigned/Position
810	Chevrolet	Tahoe 1500	2019	Chief Riccardelli
FM-81	Dodge	Durango	2009	Fire Official Woods
818	Ford	F-350	2008	Motor Pool
819	Ford	F-350	2001	Motor Pool
813	HME (Squirt)	-----	1997	Motor Pool
815	Freight Liner (Utility)	-----	2005	Motor Pool
SQ-81	HME (Squad Pumper-Rescue	-----	2010	Motor Pool

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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Township of Gloucester Fire District No. 1
(Fire District Name and Number)

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 2018.

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)

Township of Gloucester Fire District No. 1 Camden

Reportable Compensation from Fire District (W-2/ 1099)

District (W-2/ 1099)																	
Name	Title	Average Hours per Week Dedicated to Position	Commissioner		Former Officer	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.)		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
						Base Salary/ Stipend	Bonus			District							
1 Philip A. Knast	Chairman	7	X	X		\$ 4,500			\$ 587	\$ 5,087	N/A	N/A					\$ 5,087
2 Gary Emmett	Treasurer	10	X	X		4,500			587	5,087	Retired	N/A					5,087
3 Woodrow Minner	Secretary	7	X	X		4,200			587	4,787	CCMUA	Safety Coordinator	40	66,974	2,275	74,036	
4 Howard Brooks	Commissioner	8	X			4,200			587	4,787	Township of Runnemede	Police Officer	20	25,703		30,490	
5 John Atkinson Jr.	Commissioner/Clerk	7	X			4,500			587	5,087	Retired	N/A				5,087	
6 Harry D Woods	Fire Official	11		X		11,100			587	11,687	Township of Voorhees	EMS Supervisor	45	99,064	31,594	142,345	
7 Michael Ricciardelli	Fire Chief	22		X		3,600			587	4,187	N/A	N/A				4,187	
8 Eric Steiner	Web Site Coordinator	3	N/A	N/A	N/A	1,000			587	1,587	N/A	N/A				1,587	
9									-	-						-	-
10									-	-						-	-
11									-	-						-	-
12									-	-						-	-
13									-	-						-	-
14									-	-						-	-
15									-	-						-	-
Total:						\$ 37,600	\$ -	\$ -	\$ 42,296				\$ 191,741	\$ 33,869	\$ 267,906		

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: 1

Schedule of Health Benefits - Detailed Cost Analysis

Township of Gloucester Fire District No. 1
Camden

	# of Covered		Annual Cost		Total Cost		# of Covered		Annual Cost		Total Current		% Increase	
	Members (Medical & Rx) Proposed Budget	Members (Medical & Rx) Employee Proposed Budget	Estimate per Employee Proposed Budget	Estimate per Employee Proposed Budget	Proposed Budget	Proposed Budget	Members (Medical & Rx) Current Year	Members (Medical & Rx) Current Year	per Employee Current Year	per Employee Current Year	Year Cost	Year Cost	(Decrease)	(Decrease)
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)?

N/A
N/A

Township of Gloucester Fire District No. 1
Camden

*Legal Basis for Benefit
(check applicable items)*

Page N-6

2020 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:

Township of Gloucester Fire District No. 1

County:

Camden

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$	328,600
Cap Bank Available from 2017 (See Levy Cap Certification)		6,458
Cap Bank Available from 2018 (See Levy Cap Certification)		18
Cap Bank Available from 2019 (See Levy Cap Certification)		71
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Cap Bank Used from 2019		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		371,242,400
New Ratables - Increase in Valuations (New Construction and Additions)		618,500
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.089
Projected Tax Rate based upon Proposed Levy		0.090114341

2020 Budget Summary

Township of Gloucester Fire District No. 1 Camden

	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 46,735	\$ 102,160	\$ (55,425)	-54.3%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	2,500	600	1,900	316.7%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	125,163	145,807	(20,644)	-14.2%
Total Revenues Offset with Appropriations	<u>9,200</u>	<u>9,300</u>	<u>(100)</u>	-1.1%
Total Revenues and Fund Balance Utilized	183,598	257,867	(74,269)	-28.8%
Amount to be Raised by Taxation to Support Budget	<u>335,100</u>	<u>328,600</u>	<u>6,500</u>	2.0%
Total Anticipated Revenues	<u>518,698</u>	<u>586,467</u>	<u>(67,769)</u>	-11.6%
APPROPRIATIONS				
Total Administration	71,226	69,826	1,400	2.0%
Total Cost of Operations & Maintenance	438,272	448,091	(9,819)	-2.2%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	9,200	9,300	(100)	-1.1%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	-	59,250	(59,250)	-100.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Appropriations	<u>518,698</u>	<u>586,467</u>	<u>(67,769)</u>	-11.6%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2020 Revenue Schedule

Township of Gloucester Fire District No. 1
Camden

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 46,735	\$ 102,160	\$ (55,425)	-54.3%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	46,735	102,160	(55,425)	-54.3%
<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>				
Certificate of Deposit and Interest on Checking	2,500	600	1,900	316.7%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	2,500	600	1,900	316.7%
<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)	2,584	2,584	-	0.0%
FEMA AFG Grant EMW-2017-FO-03599		46,423	(46,423)	-100.0%
FEMA Safer Grant EMW-2017-FF-00263 (Year 2 of 4)	100,150	96,800	3,350	3.5%
FEMA AFG Equipment Grant	22,429		22,429	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	125,163	145,807	(20,644)	-14.2%
<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	9,200	9,300	(100)	-1.1%
Total Uniform Fire Safety Act	9,200	9,300	(100)	-1.1%
<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	9,200	9,300	(100)	-1.1%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 183,598	\$ 257,867	\$ (74,269)	-28.8%

2020 Appropriations Schedule

Township of Gloucester Fire District No. 1
Camden

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 4,000	\$ 4,000	\$ -	0.0%
Commissioners	\$ 24,400	\$ 23,400	\$ 1,000	4.3%
Fringe Benefits	3,376	3,376	-	0.0%
Total Administration - Personnel	31,776	30,776	1,000	3.2%
<i>Administration - Other (List)</i>				
Administration (Supplemental Schedule)	39,450	39,050	400	1.0%
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Administration - Other	39,450	39,050	400	1.0%
Total Administration	71,226	69,826	1,400	2.0%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	27,500	27,200	300	1.1%
Fringe Benefits	21,124	19,124	2,000	10.5%
Total Operations & Maintenance - Personnel	48,624	46,324	2,300	5.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Cost of Operations & Maintenance (Supplemental Schedule)	205,319	221,144	(15,825)	-7.2%
FEMA Safer Grant EMW-2017-FF-00263	100,150	96,800	3,350	3.5%
			-	#DIV/0!
Contingent Expenses	3,000	3,000	-	0.0%
Other Assets, Non-Bondable (Supplemental Schedule)	57,629	32,079	25,550	79.6%
FEMA AFG Grant (Gas Meters, Positive Pressure Fans, Chain Saws, Matching Fun	23,550		23,550	#DIV/0!
FEMA AFG Grant (Hoses and Related Equip.) (Includes Matching Funds)		48,744	(48,744)	-100.0%
Total Operations & Maintenance - Other	389,648	401,767	(12,119)	-3.0%
Total Operations & Maintenance	438,272	448,091	(9,819)	-2.2%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Appropriations Offset with Revenue (Supplemental Schedule)	9,200	9,300	(100)	-1.1%
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	9,200	9,300	(100)	-1.1%
Total Appropriations Offset with Revenue	9,200	9,300	(100)	-1.1%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
			-	#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	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	-	59,250	(59,250)	-100.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	\$ 518,698	\$ 586,467	\$ (67,769)	-11.6%

2019 Appropriation Schedule (Supplemental)

Gloucester Fire District No. 1 Camden

	2020 Proposed Budget	2019 Proposed Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Administration - Other (List)				
Election	2,300	1,900	400	21.1%
Insurance	1,000	1,000		
Dues and Fees	650	650		
Office Expenses	5,500	5,500		
Professional Services	30,000	30,000		
	<u>39,450</u>	<u>39,050</u>	<u>400</u>	<u>1.0%</u>
Cost of Operations & Maintenance - Other (List)				
Insurance	35,985	33,460	2,525	7.5%
Maintenance and Repair	45,650	64,650	(19,000)	-29.4%
Supplies	600	600		
U.S.F.A. Office Supplies	500 (1)	400 (1)	100	25.0%
U.S.F.A. Dues	500	500		
Training	7,100	7,000	100	1.4%
Conventions and Travel	500	500		
Uniforms	6,000	6,000		
U.S.F.A. Uniforms	400	350	50	14.3%
Utilities	3,000	2,600	400	15.4%
Medical	7,000	7,000		
Fire Hydrant	45,000	45,000		
Other Rentals and Leases	49,000	49,000		
Supplemental Fire Services Grant	2,584	2,584		
Special Operations Group (S.O.G. Other Expenses	1,500	1,500		
	<u>205,319</u>	<u>221,144</u>	<u>(15,825)</u>	<u>-7.2%</u>
Other Assets Non-Bondable (List)				
New Equipment	28,000	31,579	(3,579)	-11.3%
Upgrading Existing Equipment	15,000		15,000	100.0%
U.S.F.A. Equipment	500		500	
Matching Funds for Grants	13,629		13,629	100.0%
Community Involvement	500	500		
	<u>57,629</u>	<u>32,079</u>	<u>25,550</u>	
Appropriations Offset with Revenue - Other (List)				
Fire Prevention Activities	8,000	8,000		
U.F.S.A. Office Supplies	1,200 (1)	1,300 (1)	(100)	-7.7%
	<u>9,200</u>	<u>9,300</u>	<u>(100)</u>	

(1) In order for U.F.S.A. expenditures to equal U.F.S.A. revenues, all expenditures except for Fire Prevention Activities and a portion of U.F.S.A. Supplies are budgeted in Cost of Operations and Maintenance.

2020 Schedule of Salaries and Benefits

Township of Gloucester Fire District No. 1
Camden

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Commissioners' Life Insurance	5	\$					\$ 2,813	\$ 2,813
Website Coordinator/Office Manager	1	4,000	4,000				563	563
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 4,000	\$ -	\$ -	\$ -	\$ 3,376	\$ 3,376

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Volunteers' Fringe Benefits	12	\$					\$ 17,748	\$ 17,748
Fire Chief Stipend	1	4,500	4,500				563	563
Fire Official	1	12,600	12,600				563	563
Duty Crew	4	2,600	10,400				2,250	2,250
Position #5								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 27,500	\$ -	\$ -	\$ -	\$ 21,124	\$ 21,124

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Position #1								
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 31,500	\$ -	\$ -	\$ -	\$ 24,500	\$ 24,500

2020 Proposed Capital Budget

Township of Gloucester Fire District No. 1
Camden

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
Four Wheel Drive SUV Emergency Apparatus	Vehicle	N/A	02/17/18	76%	\$	59,250
Total Capital Improvements						59,250

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
Total Down Payments						-
Total Capital Improvements & Down Payments						59,250
RESERVE FOR FUTURE CAPITAL OUTLAYS						
TOTAL CAPITAL APPROPRIATIONS						\$ - \$ 59,250
Capital Appropriations Offset with Restricted Fund						
Capital Appropriations Offset with Grants						
Capital Appropriations Offset with Unrestricted Fund						\$ 59,250

Debt Service Schedule - Principal

Township of Gloucester Fire District No. 1
Camden

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
General Obligation Bonds												
N/A												\$ -
N/A												-
N/A												-
N/A												-
Total Principal - General Obligation Bonds												
Bond Anticipation Notes												
N/A												-
N/A												-
N/A												-
N/A												-
Total Principal - BANs												
Capital Leases												
N/A												-
N/A												-
N/A												-
N/A												-
Total Principal - Capital Leases												
Intergovernmental Loans												
N/A												-
N/A												-
N/A												-
N/A												-
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
N/A												-
N/A												-
N/A												-
N/A												-
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS												
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Debt Service Schedule - Interest

Township of Gloucester Fire District No. 1
Camden

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
N/A									\$ -
N/A									-
N/A									-
N/A									-
<i>Total Interest - General Obligation Bonds</i>									
<i>Bond Anticipation Notes</i>									
N/A									-
N/A									-
N/A									-
N/A									-
<i>Total Interest Payments - BANs</i>									
<i>Capital Leases</i>									
N/A									-
N/A									-
N/A									-
N/A									-
<i>Total Interest Payments - Capital Leases</i>									
<i>Intergovernmental Loans</i>									
N/A									-
N/A									-
N/A									-
N/A									-
<i>Total Interest Payments - Intergovernmental</i>									
<i>Other Bonds or Notes Payable</i>									
N/A									-
N/A									-
N/A									-
N/A									-
<i>Total Interest Payments - Other Bonds or Notes</i>									
TOTAL INTEREST ALL OBLIGATIONS									
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

2020 Fund Balance Reconciliation

Township of Gloucester Fire District No. 1 Camden

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 392,451
Less: Utilized in 2019 Adopted Budget	102,160
Proposed balance available	290,291
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	290,291
Less: Fund Balance utilized in 2020 Proposed Budget	46,735
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	<u>\$ 243,556</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 5,850
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	5,850
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	5,850
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u>\$ 5,850</u>

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

2020 Referendums

Township of Gloucester Fire District No. 1
Camden

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
Not applicable		
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	2020 Proposed Budget Amount Requested	2019 Final Budget
Not applicable		
Total Release of Restricted Fund Balance	\$ -	\$ -

2020 Levy Cap Summary

Township of Gloucester Fire District No. 1 Camden

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	328,600
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		328,600
Plus: 2% Cap Increase		6,572
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		335,172

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		-
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	618,500
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.089	550

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		335,722
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	335,722

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	335,100
Cap Bank Available from Prior Year (2017) for 2020 Budget		6,458
Cap Bank Available from Prior Year (2018) for 2020 Budget		18
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		18
Cap Bank Available from Prior Year (2019) for 2020 Budget		71
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		71
Cap Bank from Current Year (2020) Available for 2021 Budget		622
Cap Bank Available from 2020 for 2021 Budget	\$	622

2020 Shared Services Exclusion Worksheet

Township of Gloucester Fire District No. 1
Camden[illegible]

2020 Levy Cap Exclusion Calculations

Township of Gloucester Fire District No. 1
Camden

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ -
2020 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	-
2019 Adopted Budget PERS Contribution	
2019 Adopted Budget PFRS Contribution	
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	
Net 2019 Base Amount	-
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ -
2019 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ -
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	-
2019 Adopted Budget Total Debt Service Appropriation	-
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	-
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ -
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	-
2019 Adopted Budget Total Capital Appropriation	59,250
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	59,250
2019 Base Amount	-
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	-
2020 Proposed Budget Administration Health Insurance Appropriation	\$ -
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2020 Proposed Budget Group Health Insurance	-
2019 Adopted Budget Administration Health Insurance Appropriation	
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	
2019 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2019 Amount Budgeted = % Increase	0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2020 Increase in Appropriation	\$ -