

2020

Moorestown Township Fire District 2 Fire District Budget

www.moorestownfire2.com
(Fire District Web Address)



Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

Moorestown Township Fire District 2

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

Moorestown Township Fire District 2

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:	Stephen W. Knobbs		
Title:	Director of Fire Services		
Address:	225 N. Lenola Road Moorestown, NJ 08057		
Phone Number:	856-234-6660	Fax Number:	856-234-4248
E-mail address:	sknobbs@moorestownfire2.com		

2020 PREPARER'S CERTIFICATION OTHER ASSETS

Moorestown Township Fire District 2

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:	Stephen W. Knobbs		
Title:	Director of Fire Services		
Address:	225 N. Lenola Road Moorestown, NJ 08057		
Phone Number:	256-234-6660	Fax Number:	856-234-4248
E-mail address:	sknobbs@moorestownfire2.com		

2020 APPROVAL CERTIFICATION

Moorestown Township Fire District 2

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 ____ day of _____, _____.

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:	Lawrence F. Niedermayer, Sr		
Title:	Secretary		
Address:	225 N. Lenola Road Moorestown, NJ 08057		
Phone Number:	856-234-6660	Fax Number:	856-234-4248
E-mail address:	sknobbs@moorestownfire2.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.moorestownfire2.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

Stephen W. Knobbs

Title of Officer Certifying compliance

Director of Fire Services

Signature

2020 FIRE DISTRICT BUDGET RESOLUTION

Moorestown Township Fire District 2

Resolution 2019-15

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

WHEREAS, the Annual Budget for the Moorestown Fire District No. 2 (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 December 4, 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 \$ 1,434,906.00, which includes an amount to be raised by taxation of \$ 786,790.00, and Total Appropriations of \$ 1,434,906.00; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on December 4, 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 January 9, 2020.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
William J. Wesolowski				
Jacqueline Grant				
Lawrence F. Niedermayer Sr.				
Alexander Humes				
James Carruthers				

2020 ADOPTION CERTIFICATION

Moorestown Township Fire District 2

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 9th day of January, 2020.

Officer's Signature:			
Name:	Lawrence F. Niedermayer, Sr.		
Title:	Secretary		
Address:	225 N. Lenola Road Moorestown, NJ 08057		
Phone Number:	856-234-6660	Fax Number:	856-234-4248
E-mail address:	sknobbs@moorestownfire2.com		

2020 ADOPTED BUDGET RESOLUTION

Moorestown Township Fire District 2

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

WHEREAS, the Annual Budget for the Moorestown Fire District No. 2 (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 January 9, 2020; and

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

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 1,434,906.00, which includes amount to be raised by taxation of \$786,790.00, and Total Appropriations of \$1,434,906.00; 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 January 9, 2020 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 \$ 1,434,906.00, which includes amount to be raised by taxation of \$ 786,790.00, and Total Appropriations of \$ 1,434,906.00; 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
Wesolowski				
Grant				
Niedermayer				
Humes				
Carruthers				

2020 FIRE DISTRICT BUDGET
Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Moorestown Twp. Fire District 2

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 and/or November) If November, was the resolution submitted to the Division? **February**
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.

The proposed 2020 Annual Budget shows an increase in the Total Appropriations (1.7%) as compared to the 2020 Budget. The increase is due mainly to increases in Total Administration (\$4,899) & Total Operations & Maintenance (\$19,016).

In the Proposed 2020 Budget, revenue from sources other than property taxes are \$465,229, which is \$6,676 more than the \$458,553 in non-property tax revenue in the 2019 Budget.

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.

See Attachment A for an explanation of variances over +/- 10% for each line item in the Budget Summary.

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 will increase \$14,123 (1.83%) under the proposed 2020 Budget. The proposed budget will result in a slight increase (1/10 of a cent) in the property tax rate to 9.8 cents per \$100 of assessed valuations as opposed to the present rate of 9.7 cents.

Unrestricted Fund Balance in the amount of \$182,887 will be utilized to balance the 2020 Budget. The reductions in reserves is partially offset by contributions to the reserve for Post-Retirement Benefits and Future Capital Outlays of \$55,000 and \$50,000 respectively. Unrestricted Fund balance will be reduced by more than 10% but will have no impact on the following year's budget.

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.

The proposed increase in the amount to be raised by taxation is within the 2% Property Tax Levy Cap. The Board did not take advantage of any of the allowable exceptions permitted by statute.

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.

No Resolution is being passed for the release of restricted fund balance as general revenue in budget year 2020.

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.

The Proposed 2019 Budget includes \$ 50,000.00 of Capital Appropriations as follows:

- **Contribution to the Reserve for Future Capital Outlay (\$ 50,000)**

The Debt Service will remain at \$99,237.00 through 2022 for a Heavy-Duty Rescue Pumper purchased by the District in 2015.

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.

The district appropriated \$20,000.00 towards the replacement cost of a new ambulance and \$9,550.00 in supplies for the Lenola Fire Company Emergency Unit, Inc. in the 2020 Proposed Budget.

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	\$ 806,846,906.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$.0975

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	<input type="checkbox"/>	If yes, how much is appropriated?	\$	<input type="text"/>
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No	<input 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:	Moorestown Fire District 2		
Address:	225 N Lenola Road		
City, State, Zip:	Moorestown, NJ 08057		
Phone: (ext.)	856-234-6660	Fax:	856-234-4248
Fire District E-mail:	sknobbs@moorestownfire2.com		

Preparer's Name:			
Preparer's Address:	225 N Lenola Road		
City, State, Zip:	Moorestown, NJ 08057		
Phone: (ext.)	856-234-6660	Fax:	856-234-4248
E-mail:	sknobbs@moorestownfire2.com		

Chairman:			
Phone: (ext.)	856-234-6660	Fax:	856-234-4248
E-mail:			

Secretary/Treasurer:			
Phone: (ext.)	856-234-6660	Fax:	856-234-4248
E-mail:			

Name of Auditor:	Edward F. Paul, Jr., R.M.A.		
Name of Firm:	Ball, Buckley & Seher, LLP		
Address:	1301 North Broad Street		
City, State, Zip:	Woodbury	NJ	08096
Phone: (ext.)	856-848-6250	Fax:	856-848-0405
E-mail:	e.paul@bbscpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Moorestown Township Fire District No. 2

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? **Yes** If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
Jacqueline M. Grant serves as a current commissioner and Robert J. Grant serves as a Volunteer Fire Chief. The Grants are brother and sister.
- 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? **Yes**
 - 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.

b. Craig Ruggiano, the son of former Commissioner William Ruggiano has been the Board's Technology Officer since approximately 2005. Former Commissioner William Ruggiano was elected to the Board in 2013 and served until his term expired in 2019. Technology Officer Ruggiano is paid \$2,500 annually for services provided. Due to the amount paid, the transaction is not 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 **Yes**
 - 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)

Moorestown Township Fire District No. 2

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

g. A command vehicle is provided to the Fire Chief for use 24/7; By having the command vehicle at the Chief's disposal, he is able to respond and make command decisions at the time of the emergency call. A vehicle is provided to the Fire Official for business use 24/7; By having the vehicle at the Fire Official's disposal, he is able to respond and perform his Fire Official duties after regular business hours. A vehicle is provided to the Battalion Chief who is also a Fire Prevention Specialist who backs up the Fire Official for business use 24/7; By having the vehicle at the Battalion Chief's disposal, he is able to respond and perform his Official Duties at the time of an emergency call. Allowance for mileage reimbursement is provided to Fire Prevention Specialists when using their personal vehicle to perform inspections. The reimbursement is based on the standard mileage rates issued by the IRS.

- 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."

MAKE	MODEL	YEAR	ASSIGNED/TITLE
<i>Chevrolet</i>	<i>Blazer</i>	<i>1999</i>	<i>Motor pool for Fire Prevention & Inspections</i>
<i>Chevrolet</i>	<i>Tahoe</i>	<i>2007</i>	<i>Thomas DiPaolo/Battalion Chief</i>
<i>Ford</i>	<i>F250</i>	<i>2007</i>	<i>Motor pool for Fire Police/Station Truck</i>
<i>Ford</i>	<i>F150</i>	<i>2014</i>	<i>Matthew Orsini/Fire Official</i>
<i>Chevrolet</i>	<i>Tahoe</i>	<i>2016</i>	<i>Robert Grant/Chief</i>
<i>Pierce</i>	<i>Rescue/Pumper</i>	<i>2001</i>	<i>Motor Pool for Emergency Response</i>
<i>Pierce</i>	<i>Engine</i>	<i>2016</i>	<i>Motor Pool for Emergency Response</i>
<i>Pierce</i>	<i>Ladder Truck</i>	<i>2007</i>	<i>Motor Pool for Emergency Response</i>

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **No** If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **No** If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **Yes, Lenola Volunteer Fire Company No. 1**
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? **Yes** If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
The district entered into an agreement with the Lenola Volunteer Fire Company No. 1 for fire protection services on September 12, 2016. See Attachment B.
- 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
Moorestown Township Fire District No. 2

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)

XYZ Fire District #1
County Name

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.)	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	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)								
1	William Wesolowski	President	X	Commissioner	Former Officer								96,322	
2	Jacqueline Grant Lawrence	Vice President	X										3,100	
3	Niedermayer	Secretary Treas/Maint Personnel/Retire	X										3,100	
4	William Ruggiano	Chief	X										92,387	
5	John Swan Sr	Commissioner	X										44,509	
6													-	
7													-	
8													-	
9													-	
10													-	
11													-	
12													-	
13													-	
14													-	
15													-	
Total:						\$ 23,000	\$ -	\$ 2,400	\$ -	\$ 81,036	\$ 106,436	\$ -	\$ 132,982	\$ 239,418

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

XYZ Fire District #1
County Name

	# of Covered Members (Medical & Rx) Proposed Budget		Annual Cost Estimate per Employee Proposed Budget		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	% Increase (Decrease)
	Members	Budget	Members	Budget					
Active Employees - Health Benefits - Annual Cost									
Single Coverage	1	\$ 11,861	1	\$ 11,861	\$ 11,861	1	\$ 11,861	\$ 11,861	0.0%
Parent & Child	-	-	-	-	-	-	-	-	#DIV/0!
Employee & Spouse (or Partner) Family	1	33,358	1	33,358	33,358	1	33,358	33,358	0.0%
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-	-	#DIV/0!
Subtotal	2	45,219	2	45,219	45,219	2	45,219	45,219	0.0%
Commissioners - Health Benefits - Annual Cost									
Single Coverage	-	-	-	-	-	-	-	-	#DIV/0!
Parent & Child	-	-	-	-	-	-	-	-	#DIV/0!
Employee & Spouse (or Partner) Family	-	-	-	-	-	-	-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-	-	#DIV/0!
Subtotal	0	-	0	-	-	0	-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost									
Single Coverage	-	-	-	-	-	-	-	-	#DIV/0!
Parent & Child	-	-	-	-	-	-	-	-	#DIV/0!
Employee & Spouse (or Partner) Family	3	18,296	3	54,887	54,887	3	18,296	54,887	0.0%
Employee Cost Sharing Contribution (enter as negative -)	-	-	-	-	-	-	-	-	#DIV/0!
Subtotal	3	54,887	3	54,887	54,887	3	54,887	54,887	0.0%
GRAND TOTAL	5	\$ 100,106	5	\$ 100,106	\$ 100,106	5	\$ 100,106	\$ 100,106	0.0%

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

Schedule of Accumulated Liability for Compensated Absences

XYZ Fire District #1
County Name

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, 2019	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Matthew Orsini	151	\$ 35,201	x		
Thomas DiPaolo	141	18,754	x		
Jamie Boren	87.5	12,324	x		
Gregory Askenstedt	31	4,165	x		
Stephen Knobbs	14	4,167	x		
Total liability for accumulated compensated absences at January 1, 2019		\$ 74,610			

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:

XYZ Fire District #1

County:

County Name

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$	772,667
Cap Bank Available from 2017 (See Levy Cap Certification)		14,965
Cap Bank Available from 2018 (See Levy Cap Certification)		5,157
Cap Bank Available from 2019 (See Levy Cap Certification)		6,949
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		798,155,500
New Ratables - Increase in Valuations (New Construction and Additions)		8,691,906
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.098
Projected Tax Rate based upon Proposed Levy		0.097514143

2020 Budget Summary

XYZ Fire District #1
County Name

	<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	\$ 182,887	\$ 179,773	\$ 3,114	1.7%
Total Miscellaneous Anticipated Revenues	324,052	317,376	6,676	2.1%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	15,000	15,000	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,177	1,177	-	0.0%
Total Revenues Offset with Appropriations	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	648,116	638,326	9,790	1.5%
Amount to be Raised by Taxation to Support Budget	<u>786,790</u>	<u>772,667</u>	<u>14,123</u>	<u>1.8%</u>
Total Anticipated Revenues	<u>1,434,906</u>	<u>1,410,993</u>	<u>23,913</u>	<u>1.7%</u>
APPROPRIATIONS				
Total Administration	283,656	278,757	4,899	1.8%
Total Cost of Operations & Maintenance	847,463	828,447	19,016	2.3%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	125,000	125,000	0	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	29,550	29,550	-	0.0%
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding 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	50,000	50,000	-	0.0%
Total Principal Payments on Debt Service	92,395	90,222	2,173	2.4%
Total Interest Payments on Debt	<u>6,842</u>	<u>9,017</u>	<u>(2,175)</u>	<u>-24.1%</u>
Total Appropriations	<u>1,434,906</u>	<u>1,410,993</u>	<u>23,913</u>	<u>1.7%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2020 Revenue Schedule

XYZ Fire District #1
County Name

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 182,887	\$ 179,773	\$ 3,114	1.7%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	182,887	179,773	3,114	1.7%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	194,052	187,376	6,676	3.6%
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	130,000	130,000	-	0.0%
Total Miscellaneous Anticipated Revenues	324,052	317,376	6,676	2.1%
Sale of Assets (List Individually)				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Mass Mutual/Odessa	15,000	15,000	-	0.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	15,000	15,000	-	0.0%
Other Revenue (List in Detail)				
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!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	1,177	1,177	-	0.0%
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,177	1,177	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	110,000	110,000	-	0.0%
Penalties and Fines	15,000	15,000	-	0.0%
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	125,000	125,000	-	0.0%
Other Revenues Offset with Appropriations (List)				
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	125,000	125,000	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 648,116	\$ 638,326	\$ 9,790	1.5%

2020 Appropriations Schedule

XYZ Fire District #1
County Name

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 56,147	\$ 50,297	\$ 5,850	11.6%
Commissioners	\$ 12,500	\$ 12,500	-	0.0%
Fringe Benefits	8,260	7,811	449	5.7%
Total Administration - Personnel	<u>76,907</u>	<u>70,608</u>	<u>6,299</u>	<u>8.9%</u>
Administration - Other (List)				
Insurance	98,850	100,500	(1,650)	-1.6%
Contribution to Reserve for Post Retirement Benefits	55,000	55,000	-	0.0%
Other (See Attachment C)	52,899	52,649	250	0.5%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>206,749</u>	<u>208,149</u>	<u>(1,400)</u>	<u>-0.7%</u>
Total Administration	<u>283,656</u>	<u>278,757</u>	<u>4,899</u>	<u>1.8%</u>
Cost of Operations & Maintenance - Personnel				
Salary & Wages	234,784	221,629	13,155	5.9%
Fringe Benefits	150,087	198,436	(48,349)	-24.4%
Total Operations & Maintenance - Personnel	<u>384,871</u>	<u>420,065</u>	<u>(35,194)</u>	<u>-8.4%</u>
Cost of Operations & Maintenance - Other (List)				
Maintenance & Repairs	142,166	144,991	(2,825)	-1.9%
Promotion	101,750	99,250	2,500	2.5%
Other (See Attachment D)	138,676	133,641	5,035	3.8%
Contingent Expenses			-	#DIV/0!
Firefighting Equipment	80,000	30,500	49,500	162.3%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>462,592</u>	<u>408,382</u>	<u>54,210</u>	<u>13.3%</u>
Total Operations & Maintenance	<u>847,463</u>	<u>828,447</u>	<u>19,016</u>	<u>2.3%</u>
Appropriations Offset with Revenue - Personnel				
Salary & Wages	104,990	101,000	3,990	4.0%
Fringe Benefits	8,269	7,974	295	3.7%
Total Appropriations Offset with Revenue - Personnel	<u>113,259</u>	<u>108,974</u>	<u>4,285</u>	<u>3.9%</u>
Appropriations Offset with Revenue - Other (List)				
Administrative Expenses	-	-	-	#DIV/0!
Office Expense	11,741	13,100	(1,359)	-10.4%
Supplies Expense		2,926	(2,926)	-100.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>11,741</u>	<u>16,026</u>	<u>(4,285)</u>	<u>-26.7%</u>
Total Appropriations Offset with Revenue	<u>125,000</u>	<u>125,000</u>	<u>0</u>	<u>0.0%</u>
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles	20,000	20,000	-	0.0%
Equipment	9,550	9,550	-	0.0%
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>29,550</u>	<u>29,550</u>	<u>-</u>	<u>0.0%</u>
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	50,000	50,000	-	0.0%
Total Principal Payments on Debt Service	92,395	90,222	2,173	2.4%
Total Interest Payments on Debt	6,842	9,017	(2,175)	-24.1%
TOTAL APPROPRIATIONS	<u>\$ 1,434,906</u>	<u>\$ 1,410,993</u>	<u>\$ 23,913</u>	<u>1.7%</u>

2020 Schedule of Salaries and Benefits

XYZ Fire District #1
County Name

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
Director of Fire Services	1	\$ 56,147	\$ 56,147	-	-	-	\$ 4,763	\$ 4,763
Commissioners fringe benefits							3,497	3,497
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 56,147	\$ -	\$ -	\$ -	\$ 8,260	\$ 8,260

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
Other-See Attachment E	1	\$ 234,784	\$ 234,784	31,274		\$ 44,611	\$ 74,202	\$ 118,813
PERS Employer Contribution								31,274
PERS Pension Liability								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 234,784	\$ 31,274	\$ -	\$ 44,611	\$ 74,202	\$ 150,087

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
Fire Safety Code Official	1	\$ 104,990	\$ 104,990				\$ 8,269	\$ 8,269
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 104,990	\$ -	\$ -	\$ -	\$ 8,269	\$ 8,269
Total Administration, Operations & Offset by Revenue			\$ 395,921	\$ 31,274	\$ -	\$ 44,611	\$ 90,731	\$ 166,616

2020 Proposed Capital Budget

XYZ Fire District #1
County Name

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote	
				Percentage	2019 Adopted 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/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote	
				Percentage	2019 Adopted 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

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

	50,000	50,000
\$	\$ 50,000	\$ 50,000

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

Debt Service Schedule - Principal

XYZ Fire District #1
County Name

	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												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds												-
Bond Anticipation Notes												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANS												-
Capital Leases												
Heavy Duty Rescue Pumper	02/15/14	87%	08/13/15	90,222	92,395	94,622	96,902	-	-	-	-	283,919
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				90,222	92,395	94,622	96,902	-	-	-	-	283,919
Intergovernmental Loans												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
Other Bonds or Notes Payable												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ 90,222	\$ 92,395	\$ 94,622	\$ 96,902	\$ -	\$ -	\$ -	\$ -	\$ 283,919

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

XYZ Fire District #1
County Name

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Heavy Duty Rescue Pumper									
Capital Lease #2	9,017	6,842	4,615	2,335					13,792
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	9,017	6,842	4,615	2,335					13,792
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 9,017	\$ 6,842	\$ 4,615	\$ 2,335	\$ -	\$ -	\$ -	\$ -	\$ 13,792

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

XYZ Fire District #1
County Name

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 1,027,169
Less: Utilized in 2019 Adopted Budget	179,773
Proposed balance available	847,396
Estimated results of operations for the year ending December 31, 2019	130,000
Anticipated balance December 31, 2019	977,396
Less: Fund Balance utilized in 2020 Proposed Budget	182,887
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	\$ 794,509

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 347,862
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	347,862
Estimated results of operations for the year ending December 31, 2019	50,000
Anticipated balance December 31, 2019	397,862
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	\$ 397,862

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

2020 Referendums

XYZ Fire District #1
County Name

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
Total Referendum Line Items	\$ -	\$ -

Tax Levy Requested minus Maximum Allowable Levy \$ -
 As this page is adjusted this amount changes, should = \$0
 (For Reference Purposes Only - from Levy Cap Summary based on
 Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2020 Levy Cap Summary

XYZ Fire District #1
County Name

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	772,667	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		772,667	
Plus: 2% Cap Increase		15,453	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		788,120	

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		593	
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		593	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	8,691,906	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.098	8,518

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		797,231	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 797,231	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	786,790	
Cap Bank Available from Prior Year (2017) for 2020 Budget		14,965	
Cap Bank Available from Prior Year (2018) for 2020 Budget		5,157	
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		5,157	
Cap Bank Available from Prior Year (2019) for 2020 Budget		6,949	
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		6,949	
Cap Bank from Current Year (2020) Available for 2021 Budget		10,441	
Cap Bank Available from 2020 for 2021 Budget	\$	10,441	

2020 Levy Cap Exclusion Calculations

XYZ Fire District #1
County Name

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 31,274
2020 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	31,274
2019 Adopted Budget PERS Contribution	30,681
2019 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	30,681
Pension Contribution Exclusion	\$ 593

LOSAP CALCULATION

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

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ 99,237
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	99,237
2019 Adopted Budget Total Debt Service Appropriation	99,239
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	99,239
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ 50,000
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	50,000
2019 Adopted Budget Total Capital Appropriation	50,000
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	-
2019 Base Amount	50,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	0.0%
2020 Proposed Budget Administration Health Insurance Appropriation	\$ -
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	44,611
2020 Proposed Budget Group Health Insurance	44,611
2019 Adopted Budget Administration Health Insurance Appropriation	-
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	44,611
2019 Adopted Budget Group Health Insurance	44,611
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	\$ -



Variance Analysis

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
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REVENUES AND FUND BALANCE UTILIZED

Total Fund Balance Utilized

In the 2020 Budget, the District is utilizing unrestricted fund balance for the replacement of gear and equipment that has reached its end of service life per NFPA Standards, Coating a portion of the roof to extend its service life, post retirement benefits, seal coating and striping of parking lots, and to partially offset the operating expenses and minor maintenance projects.

Total Miscellaneous Anticipated Revenues

See above, and minor increase in 2.1% Shared Services Income

Total Sale of Assets

-

Total Interest on Investments & Deposits

15,000 15,000 0.0%

Total Other Revenue

-

Total Operating Grant Revenue	1,177	1,177	-	0.0%
Total Revenues Offset with Appropriations	<u>125,000</u>	<u>125,000</u>	-	0.0%
Total Revenues and Fund Balance Utilized	648,116	638,326	9,790	1.5% See above
Amount to be Raised by Taxation to Support Budget	<u>786,790</u>	<u>772,667</u>	<u>14,123</u>	1.8%
Total Anticipated Revenues	<u>1,434,906</u>	<u>1,410,993</u>	<u>23,913</u>	1.7%

APPROPRIATIONS

Total Administration	283,656	278,757	4,899	1.8%
Total Cost of Operations & Maintenance	847,463	828,447	19,016	2.3%
Total Appropriations Offset with Revenue	125,000	125,000	0	0.0%
Total Appropriated for Duly Incorporated First	29,550	29,550	-	0.0%
Total Deferred Charges	-	-	-	
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	
Length of Service Award Program (LOSAP) Contribution	-	-	-	
Total Capital Appropriations	50,000	50,000	-	0.0%
Total Principal Payments on Debt Service	92,395	90,222	2,173	2.4%

Total Interest Payments on Debt

Total debt payments for new apparatus purchased in 2015 remains the same; decrease in interest paid is fully offset by increase in principal paid per -24.1% amortization schedule.

6,842	9,017	(2,175)
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Total Appropriations

1,434,906	1,410,993	23,913
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1.7%

ANTICIPATED SURPLUS (DEFICIT)

\$ -	\$ -	\$ -
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Contract for Fire Protection Services

Board of Fire Commissioners, Fire District No. 2 Moorestown Township and the Lenola Volunteer Fire Company No. 1

This **CONTRACT** dated this 12th day of September, 2016 by and between the Board of Fire Commissioners, Fire District No. 2, Moorestown Township, Burlington County, State of New Jersey hereinafter designated as the "Board", and the Lenola Volunteer Fire Company No. 1 hereinafter designated as the "Fire Department".

WITNESSETH:

WHEREAS; the Board is a duly constituted public agency of the State of New Jersey organized pursuant to the provisions of N.J.S.A. 40A:14-70 et. seq.; and

WHEREAS; N.J.S.A. 40A:14-70.1.b. authorizes the Board to contract with the Fire Department for the purpose of providing fire protection services upon such terms and conditions as shall be deemed proper; and

WHEREAS; the Fire Department is a duly constituted nonprofit corporation of the State of New Jersey organized pursuant to the provisions of N.J.S.A. 15A:1-1 et. seq. for the purpose of providing fire suppression/fire protection services to the citizens and property located within Moorestown Fire District No. 2; and

WHEREAS; the parties hereto desire to enter into a contract to define the duties and responsibilities of each regarding the furnishing of fire protection services to the residents of Moorestown Fire District No. 2.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND COVENANTS CONTAINED HEREIN IT IS HEREBY AGREED AS FOLLOWS:

1. **Term:** This Contract is effective as of **September 12, 2016** and shall automatically renew for successive terms of **ONE (1) YEAR** each unless terminated as hereinafter provided. Either party may terminate this contract effective at the end of any calendar year by giving the other party notice at least six months in advance that the contract is to terminate.

2. **SERVICE AREA:** The Fire Department covenants and agrees to provide fire protection/fire suppression services and other emergency services as may be a necessary and integral part of the fire protection service, in the geographical area known as Moorestown Fire District No. 2, but said designation of service area shall not inhibit or prevent the Fire Department from answering mutual assistance calls from other fire departments or entities under mutual assistance agreements in other areas of Burlington County or the State.
3. **DUTIES:** Said fire services shall be provided seven days per week, 24 hours per day, in accordance with any and all applicable rules, regulations, standards and laws of the State of New Jersey and any administrative agency having the necessary and proper jurisdiction to prescribe rules and regulations regarding the conduct of firefighting services and activities. The Fire Department shall operate and utilize any and all equipment and apparatus supplied by the Board for the purpose of fire suppression. The Fire Department shall provide such personnel as may be available for the purposes specified herein. The members of the Fire Department shall operate and be subject to the supervision and control of the Board and abide by all policies and procedures duly adopted by the Board. In performing fire duty, the Fire Department shall be deemed to be exercising a governmental function. On the fire ground and during emergency operations the Fire Department shall operate solely under the direction of the Fire Chief or the Officer in Charge. The appointment or election of the chief of the volunteer fire company shall remain the prerogative of the membership of the fire company as set forth in their bylaws.
4. **BOARD RESPONSIBILITIES:**
 - a. EQUIPMENT, BUILDING AND INVENTORY

The Board shall make available to the Fire Department during the life of this Contract and any extension hereof various items of fire-fighting equipment and other appropriate emergency equipment reasonably related to fire protection services, all of which shall be titled to the Board of Fire Commissioners, Fire District No. 2 Moorestown Township and documented on the property inventory

of the Board. This paragraph is not to be considered as a limitation on the ability of the Fire Department to purchase or own equipment.

The Board owned building provided for the use of the Fire Department for the housing of equipment shall be documented on the property inventory of the Board. This paragraph is not to be considered as a limitation on the ability of the Fire Department to own property.

The Board shall be responsible for the payment of all costs for the maintenance and repairs of all firefighting equipment, apparatus and building supplied by it to the Fire Department. Maintaining, repairing and insuring the property purchased by the Fire Department shall be subject to the approval of the Board as expressed in the adoption of the annual budget.

b. INSURANCE

The Board shall pay the cost to provide comprehensive and liability coverage on all Board and Fire Department owned motor vehicles, firefighting equipment and building assigned to the use of the Fire Department subject to (a) above. The Fire Department shall provide annual list of new equipment purchased by them to include on the Insurance Liability list of the Board. The list of purchases from the preceding year shall be provided to the Board Administrator by January 31.

The Board shall provide, at no cost or expense to the individual members of the Fire Department Workers' Compensation Insurance, Accident & Sickness (on duty), Line of Duty Accidental Death Benefit and Off Duty Accident.

5. FIRE DEPARTMENT RESPONSIBILITIES:

a. COORDINATE INSPECTION AND REPAIR

The Fire Department will provide inspection, repair and preservation of the equipment on a specified regular schedule. Records of such

shall be kept by the Fire Department and available to the Board upon request.

b. FIRE DEPARTMENT RECORDS

Records of all alarms and fire calls shall be maintained and reported monthly as well as annually to the Board. Documentation of all personal injuries, accidents or property damaged must be reported to the Board Administrator within 24 hours following occurrence.

c. ANNUAL ACCOUNTING

The Fire Department shall provide the Board an annual accounting of all public monies received and expended by it.

- 6. USE OF EQUIPMENT:** The equipment assigned to the Fire Department shall be used for the sole purpose of providing fire protection or other approved emergency services related to the providing of fire protection for the general public of the District. Additionally, the Fire Department shall be responsible for responding to mutual assistance calls from other fire departments or entities under mutual assistance agreements. When responding to such emergency calls, the Fire Department shall cooperate with all other fire departments or agencies responding. The Fire Department shall have complete control of the manner and method of operating the equipment, the selection of personnel, and the adoption of safety and other regulations. However, it is expected that the District's equipment will not be abused and safety shall be a priority consideration in responding to calls.

The Chief Vehicle serves as a mobile command center enabling the Chief to make early command decisions effecting the outcome in an emergency situation. Therefore the Chief shall be allowed to use the vehicle 24/7 with the exception of vacations. The vehicle shall then be turned over to an officer designated by the Chief for use until the chief returns.

Additionally, property of the District shall not be used to advocate for or against specific candidates in any elections.

- 7. PROSPECTIVE FIREFIGHTERS:** All persons seeking membership in the Company shall be subject to criminal background checks and medical

examinations coordinated by the Fire Department. The names of individuals accepted for membership in the Fire Department shall be provided to the Board to ensure proper reporting for workers insurance and personnel policy purposes.

8. **FINANCIAL SUPPORT:** The Fire Department shall submit annually a budget request to the Board no later than the last day of September for consideration in the following year's budget process. Funding for the Firefighter Incentive and morale programs as well as stipends for line officers and executive officers of the Fire Department will be considered and approved by the Board and also by the electorate as part of the annual budget process.

The Board reserves the right to reduce, suspend or increase funding of current year budget line items if it determines such reduction, suspension or increase is in the best interest of the Fire District.

Dedicated Penalty monies collected by the Bureau of Fire Prevention will be maintained on the books of the District. Utilization of these funds must be requested by either the Chief or the Volunteer Fire Company President and approved by the Fire Official prior to the order being placed. Funds will be dispersed directly to vendor by the Board.

9. **AGREEMENT SUBJECT TO MUNICIPAL PAYMENTS:** In the event the District's budget in any given year is not approved by the electorate and is reduced by the Governing body of the Township of Moorestown or the Township does not make the scheduled payments of tax revenues required by statute, payments due to the Fire Department may be suspended or reduced without penalty, until the budget is fixed by the Township Committee as required by statute.

10. **CONTRACT MODIFICATIONS:** Should the Board or Fire Department determine that amendments to the terms and provisions of this Contract for Fire Protection Services are necessary and desirable, or should either party wish to alter the existing arrangements for the delivery of fire protection/fire suppression services within the District, either party shall provide written notice to the other party specifying the intended

modifications and/or amendments which shall only be effective upon mutual agreement of the parties.

INWITNESS WHEREOF the parties have caused this Contract to be executed by their duly authorized officers and representatives on this 12th day of September, 2016.


**Board of Fire Commissioners
Moorestown Fire District No. 2**


William J. Wesolowski, President

ATTEST:


Lawrence F. Niedermayer Sr., Secretary

Lenola Volunteer Fire Company No. 1


Brian Wesolowski, President

ATTEST:


Leonard Phillips, Recording Secretary

Attachment C

Administration - Other (List)

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Other	\$ -	\$ -	\$ -	#DIV/0!
Admin Services	17,550	17,300	250	1.4%
Professional Services	19,070	19,070	-	0.0%
Education and Seminars	4,000	4,000	-	0.0%
Travel Expense	1,500	1,500	-	0.0%
Elections	10,779	10,779	-	0.0%
Miscellaneous				
Total Administration - Other	\$ 52,899	\$ 52,649	\$ 250	0.5%

Attachment D

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Cost of Operations & Maintenance - Other (List)				
Other				
Administrative Services*	3000	\$ 3,000	-	0.0%
Fire Prevention Material*	14,000	14,000	-	0.0%
Office Expense*	2,109	-	2,109	n/a
Training and Education*	9,300	9,300	-	0.0%
Supplies Expense*	7,300	4,374	2,926	66.9%
Utilities*	8,450	8,450	-	0.0%
Computer Support & Replacement*	3,000	3,000	-	0.0%
Uniforms*	4,000	4,000	-	0.0%
Miscellaneous*	6,330	6,330	-	0.0%
Utilities	49,010	49,010	-	0.0%
Fire Hydrant Rentals	19,500	19,500	-	0.0%
Supplemental Fire Service Grant	1,177	1,177	-	0.0%
Miscellaneous	11,500	11,500	-	0.0%
Total Cost of Operations & Maintenance - Other	\$ 138,676	\$ 133,641	\$ 5,035	3.8%

* These expense relate to the Bureau of Fire Prevention and are therefore associated with "Appropriations Offset with Revenues". Said expenses are being reported as Cost of Operations & Maintenance for Budget purposes.

Attachment E

Operations & Maintenance Positions (list individually)	Number of staff	Annual Wages	2020 Proposed		PERS Contribution	PFRS Contribution	Employee Group			2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	Budget Salary & Wages			Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	
Director of Fire Services	1	\$ 30,233	\$ 30,233	\$ -	\$ -	\$ -	\$ -	\$ 2,454	\$ 2,454	
Fire Chief - Stipend	1	14,000	14,000	-	-	-	-	1,170	1,170	
Deputy Chief - Stipend	1	5,500	5,500	-	-	-	-	459	459	
Battalion Chief - Stipend	1	2,750	2,750	-	-	-	-	229	229	
Maintenance Worker	1	11,471	11,471	-	-	-	-	959	959	
Janitor	1	9,023	9,023	-	-	-	-	754	754	
Hall Manager	1	12,000	12,000	-	-	-	-	1,002	1,002	
Retired Chief/Inspector	1	-	-	-	-	-	-	13,617	13,617	
Fire Inspector Full Time	1	55,177	55,177	-	-	11,331	-	4,385	15,716	
Office Assitant	1	54,830	54,830	-	-	33,280	-	4,358	37,638	
Assitant to the Chief	1	19,353	19,353	-	-	-	-	1,617	1,617	
Retired Fire Official	1	-	-	-	-	-	-	38,517	38,517	
Retired Office Asst	1	-	-	-	-	-	-	2,753	2,753	
Fire Inspector Part-time	1	20,446	20,446	-	-	-	-	1,928	1,928	
Total Operation & Maintenance			\$ 234,784	\$ -	\$ -	\$ 44,611	\$ 74,202	\$ 118,813	\$ 118,813	