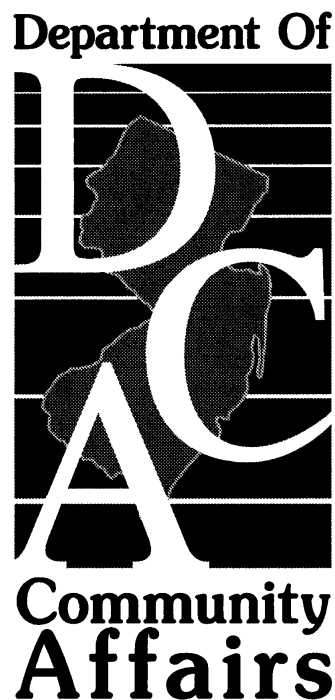


# 2015

Washington Township Fire District No.1

# Fire District Budget

[www.wtfd10.com](http://www.wtfd10.com)



Division of Local Government Services

# **2015 FIRE DISTRICT BUDGET**

## **Certification Section**

**2015**

**WASHINGTON TOWNSHIP FIRE DISTRICT NO.1**

**FIRE DISTRICT BUDGET**

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

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2015 PREPARER'S CERTIFICATION


## WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

### FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Edwin Etschman		
Title:			
Address:	PO Box 653 Turnersville, NJ 08012		
Phone Number:	856-297-4336	Fax Number:	856-589-0239
E-mail address:	Etschman51@comcast.net		

# 2015 PREPARER'S CERTIFICATION OTHER ASSETS


## WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

### FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Edwin Etschman		
Title:			
Address:	PO Box 653 Turnersville, NJ 08012		
Phone Number:	856-297-4336	Fax Number:	856-589-0239
E-mail address:	<u>Etschman51@comcast.net</u>		

# 2015 APPROVAL CERTIFICATION


## WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

### FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 4<sup>th</sup> day of December, 2014.

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

Officer's Signature:			
Name:	Frank Stella		
Title:	Secretary		
Address:	PO Box 653 Turnersville, NJ 08012		
Phone Number:	856-863-4000	Fax Number:	856-589-0239
E-mail address:	<a href="mailto:fstella@wtfd10.com">fstella@wtfd10.com</a>		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

<b>Fire District's Web Address:</b>	WWW.WTFD10.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.

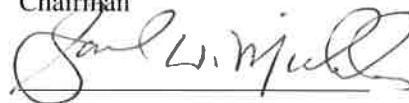
Name of Officer Certifying compliance

Sam Micklus

Title of Officer Certifying compliance

Chairman

Signature



# 2015 FIRE DISTRICT BUDGET RESOLUTION WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

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

WHEREAS, the Annual Budget for the Washington Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 4, 2014; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include the following as appropriate: [includes a proposed public referendum in the amount of \$ in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$ \_\_\_\_\_ as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$6,467,553, which includes an amount to be raised by taxation of \$5,901,099, and Total Appropriations of \$6,467,553; 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, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 is hereby approved; and

BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the Annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements; and

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 8, 2015.

*Fred Stella*  
(Secretary's Signature)

12-4-14  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
DeMore	✓			
Kennie	✓			
Micklus	✓			
Stella	✓			
Vicente	✓			



# 2015 ADOPTION CERTIFICATION

## WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

### FIRE DISTRICT BUDGET

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

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

Officer's Signature:			
Name:	Frank Stella		
Title:	Secretary		
Address:	PO Box 653 Turnersville, NJ 08012		
Phone Number:	856-863-4000	Fax Number:	856-589-0239
E-mail address:	fstella@wtfd10.com		

# 2015 ADOPTED BUDGET RESOLUTION

## WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

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

WHEREAS, the Annual Budget for the \_\_\_\_\_ Fire District No. \_\_\_\_\_ (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of \_\_\_\_\_; 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.) *[Include as appropriate: [includes a proposed public referendum in the amount of \$\_\_\_\_\_ in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$\_\_\_\_\_ as an appropriation from restricted fund balance to be used as budget revenue]]*; and

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

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on \_\_\_\_\_ that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$ \_\_\_\_\_, which includes amount to be raised by taxation of \$ \_\_\_\_\_, and Total Appropriations of \$ \_\_\_\_\_; and

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

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

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
DeMore				
Kennie				
Micklus				
Stella				
Vicente				

# **2015 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

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

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

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

*The amount of fund balance utilized has been increased due to the reduction in revenues from grants. This will also keep the tax rate increase as low as possible and still provide adequate fund balance for operations. Reduction in administrative salaries and benefits is due to reduction in staff. Other administrative expense increase is primarily due to increase in cost for Professional Services. The reduction in salaries for Operations is due to the re-allocation of personnel from operations to Appropriations offset with revenues. This is also responsible for the increase in salaries and benefits for personnel assigned to Appropriations offset with revenues. This re-allocation is not exactly even due to replacement of personnel in the Operations section and salary increase and increases in benefits as specified in CBAs. The increase in non-bondable assets for Appropriations offset with revenues is due to the purchase of a new vehicle for the Bureau of Fire Prevention. Debt service increases are due to the inclusion of two new Capital Leases for 2015.*

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

*The amount to be raised by taxation will be approximately \$485,000 higher than in 2014. This is due to the end of both the federal SAFER grant and Assistance to Firefighter Grant for the purchase of Self Contained Breathing Apparatus. The Debt Service has been increased due to additional Capital Leases for fire apparatus and Self Contained Breathing Apparatus. The District will utilize \$250,000 of unrestricted fund balance in the 2015 budget. This should have little effect on the 2015 budget as it is anticipated that the fund balance from the 2014 budget will be approximately \$200,000. The tax rate will increase from 13.1 cents to 13.9 cents per \$100 of valuation..*

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

*The property tax levy cap essentially limits the maximum amount to be raised by taxation to the previous year plus 2% with certain exceptions. The district can also utilize amounts in the Cap Bank Available from prior years. The district will not utilize any of it's Cap Bank in the 2014 budget. The district will not exceed the property tax levy cap.*

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

*Not Applicable*

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

*The proposed budget includes two a new capital leases for the purchase of fire apparatus and SCBA equipment. The projects were approved by the voters on February 19, 2011 and February 18, 2012 respectively. The Capital Leases for these projects were approved by the Local Finance Board on January 15, 2014 and July 16, 2014 respectively. The proposed budget includes debt service payments required by the 2003 and 2006 General Obligation Bonds. These bonds include refinancing of the 1993 bond issue and the new bonds for construction of a fire station. The 2003 General Obligation Bonds were approved by the Local Finance Board on April 9, 2003 and the 2006 Bonds were approved on April 12, 2006. Also included is a Capital lease payment for the 2010 apparatus approved by the Local Finance Board on April 14, 2010 and Capital lease payment for 2013 approved by the Local Finance Board on October 9, 2013.*

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.

*Not Applicable*

7. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

*Not Applicable*

8. Complete the following based on the municipal assessor's latest information pursuant to N.J.S.A. 54:4-35:

Total Assessed Valuation of District	\$4,228,916,400
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.139

9. Is the Fire District providing for a first year funding appropriation to establish a length of service award program (LOSAP) in this year's budget subject to public referendum thereof?

No	X	Yes		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
----	--	-----	--

# FIRE DISTRICT CONTACT INFORMATION 2015

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

<b>Name of Fire District:</b>	Washington Township Fire District No.1		
Address:	PO Box 653		
City, State, Zip:	Turnersville	NJ	08012
Phone: (ext.)	856-863-4000	Fax:	856-589-0239

<b>Preparer's Name:</b>	Edwin Etschman		
Preparer's Address:	PO Box 653		
City, State, Zip:	Turnersville	NJ	08012
Phone: (ext.)	856-297-4336	Fax:	856-589-0239
E-mail:	<a href="mailto:etschman51@comcast.net">etschman51@comcast.net</a>		

<b>Chairman:</b>	Sam Micklus		
Phone: (ext.)	856-863-4000	Fax:	856-589-0239
E-mail:	<a href="mailto:smicklus@wtf10.com">smicklus@wtf10.com</a>		

<b>Secretary/Treasurer:</b>	Frank Stella / Larry Kennie		
Phone: (ext.)	856-863-4000	Fax:	856-589-0239
E-mail:	<a href="mailto:fstella@wtf10.com">fstella@wtf10.com</a> / <a href="mailto:lkennie@wtf10.com">lkennie@wtf10.com</a>		

<b>Name of Auditor:</b>	Rodney R. Haines		
Name of Firm:	Holman & Frenia PC		
Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	609-953-0612	Fax:	609-953-8443
E-mail:	<a href="mailto:rodney@holmanfrenia.com">rodney@holmanfrenia.com</a>		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

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

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

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

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED) WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

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

- 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."
- 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. It does have several mutual aid agreements with bordering townships at no cost for services.**
- 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? \_\_\_\_\_ *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? **Yes.** *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.*

***The Washington Township Fire District No.1 LOSAP was implemented on October 1, 1989. The total number of volunteers current eligible to participate is 99 . The total number of volunteers current vested in the program is 40 . The WTFD LOSAP is a defined benefit program (grandfathered). There have been no recent increases in the defined benefit program. The 2015 LOSAP budget amount is \$453,000. The fire district does require the Plan Contractor to submit annual financial statements to DLGS. Additionally, the Fire District auditor performs a financial review of the LOSAP.***



## WTFD DEPARTMENT VEHICLES

### Engines:

- Engine 1011 – 2013 Spartan ERV Rescue Pumper
- Engine 1012 – 2001 Spartan Saulisbury Pumper
- Power Wagon 1015 – 2001 Ford F350 Wildland Type 6 Engine
- Engine 1021 – 2003 Spartan Saulisbury Pumper
- Engine 1022 – 2006 Spartan E-One Rescue Pumper
- Engine 1031 – 1994 KME Pumper
- Engine 1032 – 2003 Spartan Saulisbury Pumper
- Engine 1033 – 2010 Spartan Crimson Pumper

### Ladders:

- Ladder 1016 – 2013 Spartan Smeal Ladder Tower
- Ladder 1026 – 1997 Simon Duplex LTI Ladder

### Rescue/Utility:

- Utility 1017 – 2005 International Saulisbury Heavy Utility Cascade/Light Tower Truck
- Utility 1027 – 2001 International Saulisbury Heavy Utility Cascade/Light Tower Truck
- Rescue 1038 – 1999 Spartan Saulisbury Heavy Rescue Truck
- Utility 1071 – 2012 Ford F250 Pick Up Shop Vehicle
- Utility 1072 – 2004 Ford F350 Pick Up Utility Vehicle

### Motor Pool:

- 1051 – 2005 Ford E250 Training Van
- 1061 – 1999 Ford E350 Fire Investigation Unit
- 1065 – 2013 Ford Explorer Duty Fire Investigator/Fire Inspector Car
- 1063 – 2014 Ford Taurus Fire Inspector Car
- 1064 – 1998 Ford Crown Vic Fire Inspector Car

### Vehicles Assigned to Personnel:

- 1001 – 2008 Ford Expedition assigned to John Hoffman, Chief of Fire Department
- 1002 – 2003 Ford Expedition assigned to Greg Godish, Deputy Fire Chief – Operations
- 1003 – 2001 Ford Expedition assigned to Ed Weitzman, Deputy Fire Chief – Planning & Logistics
- 1004 – 2001 Ford Expedition assigned to Rich Sumek, Assistant Fire Chief – Chief of Staff
- 1019 – 2014 Ford Expedition assigned to Joe Mason, Battalion Fire Chief – Battalion 1
- 1029 – 2013 Ford Expedition assigned to Chuck Dougherty, Battalion Fire Chief – Battalion 2
- 1039 – 2013 Ford Expedition assigned to Matt Zemski, Battalion Fire Chief – Battalion 3
- 1062 – 2012 Ford Explorer assigned to Steve Finn, Captain – Fire Marshal

# FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS WASHINGTON TOWNSHIP FIRE DISTRICT NO.1

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

*Complete the attached table for all persons required to be listed per #1-2 below.*

- 1) List all of the Fire District's current commissioners and officers and amount of compensation from the Fire District and any other public entities as defined below. Enter zero if no compensation was paid.
- 2) List all of the Fire District's former commissioners and officers who received more than \$10,000 in reportable compensation from the Fire District and any other public entities during the most recent fiscal year completed.

**Commissioner:** A member of the governing body of the Fire District with voting rights. Include alternates for purposes of this schedule.

**Officer:** A person elected or appointed to manage the Fire District's daily operations at any time during the year, such as the chairperson, vice-chairperson, secretary, or treasurer. For the purposes of this schedule, treat the Fire District's top management official and top financial official as officers, if applicable. A member of the governing body may be both a commissioner and an officer for the purposes of this schedule.

**Compensation:** All forms of cash and non-cash payments or benefits provided in exchange for services, including salaries and wages, bonuses, severance payments, deferred payments, retirement benefits, fringe benefits, and other financial arrangements or transactions such as personal vehicles, meals, housing, personal and family education benefits, below-market loans, payment of personal or family travel, entertainment, and personal use of the Fire District's property. Compensation includes payments and other benefits provided to both employees and independent contractors in exchange for services.

**Reportable compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2013.

**Other Public Entity:** Any municipality, county, local authority, fire district, or other government unit, regardless of whether it is related in any way to the Fire District either by function or by physical location.

# **2015 FIRE DISTRICT BUDGET**

## **Financial Schedules Section**

**Instructions:**

Input requested information in highlighted boxes only. Information input into yellow boxes will automatically fill throughout the rest of the workbook. Please round to the nearest whole dollar. No pennies.

The Levy Cap worksheets simplify data entry by having the user enter most data on support pages and some from this sheet. By filling in the highlighted cells on this page, each worksheet will reflect the information and automatically calculate the formulas on each individual worksheet.

Enter the name of the fire district and county below. This will populate the name of the fire district and the county throughout the workbook.

Name of Fire District:

**Washington Township Fire District No.1**

County:

**Gloucester**

**Levy Cap Calculation Summary**

2014 Adopted Budget - Amount to be Raised by Taxation	\$	5,539,173
Cap Bank Available from 2012 (See Levy Cap Certification)		4,396
Cap Bank Available from 2013 (See Levy Cap Certification)		-
Cap Bank Available from 2014 (See Levy Cap Certification)		302,102
Cap Bank Used from 2012		270,603
Cap Bank Used from 2013		37,996
Cap Bank Used from 2014		-
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		4,228,916,400
New Ratables - Increase in Valuations (New Construction and Additions)		5,905,700
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.131
Projected Tax Rate based upon Proposed Levy		0.139347034

## 2015 Budget Summary

### Washington Township Fire District No.1 Gloucester

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 250,000	\$ 150,000	\$ 100,000	66.7%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	206,500	(206,500)	-100.0%
Total Interest on Investments & Deposits	500	1,000	(500)	-50.0%
Total Other Revenue	111,000	26,700	84,300	315.7%
Total Operating Grant Revenue	55,656	635,234	(579,578)	-91.2%
Total Revenues Offset with Appropriations	<u>149,298</u>	<u>137,284</u>	<u>12,014</u>	8.8%
Total Revenues and Fund Balance Utilized	566,454	1,156,718	(590,264)	-51.0%
Amount to be Raised by Taxation to Support Budget	<u>5,901,099</u>	<u>5,414,155</u>	<u>486,944</u>	9.0%
Total Anticipated Revenues	<u>6,467,553</u>	<u>6,570,873</u>	<u>(103,320)</u>	-1.6%
<b>APPROPRIATIONS</b>				
Total Administration	362,903	417,373	(54,470)	-13.1%
Total Cost of Operations & Maintenance	4,044,100	4,268,197	(224,097)	-5.3%
Total Appropriations Offset with Revenue	741,782	300,068	441,714	147.2%
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)	453,000	410,000	43,000	10.5%
Total Capital Appropriations	-	550,000	(550,000)	-100.0%
Total Principal Payments on Debt Service	721,355	479,170	242,185	50.5%
Total Interest Payments on Debt	<u>144,413</u>	<u>146,065</u>	<u>(1,652)</u>	-1.1%
Total Appropriations	<u>6,467,553</u>	<u>6,570,873</u>	<u>(103,320)</u>	-1.6%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

## 2015 Revenue Schedule

### Washington Township Fire District No.1 Gloucester

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 250,000	\$ 150,000	\$ 100,000	66.7%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>250,000</u>	<u>150,000</u>	<u>100,000</u>	<u>66.7%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Sale of Assets (List Individually)</i>				
Old Grenloch Fire Station (Greentree Road)	-	140,000	(140,000)	-100.0%
Old Ladder Tower 1016 Ladder Truck	-	66,500	(66,500)	-100.0%
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>206,500</u>	<u>(206,500)</u>	<u>-100.0%</u>
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Interest on Investments	500	1,000	(500)	-50.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	<u>500</u>	<u>1,000</u>	<u>(500)</u>	<u>-50.0%</u>
<i>Other Revenue (List in Detail)</i>				
CPA Center Reimbursements	21,000	15,000	6,000	40.0%
Inspira Vehicle Repairs	90,000	11,700	78,300	669.2%
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	<u>111,000</u>	<u>26,700</u>	<u>84,300</u>	<u>315.7%</u>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	16,419	16,419	-	0.0%
FY2012 Assistance to Firefighters Grant (FEMA)	-	463,169	(463,169)	-100.0%
FY2012 SAFER Grant (FEMA)	39,237	155,646	(116,409)	-74.8%
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	<u>55,656</u>	<u>635,234</u>	<u>(579,578)</u>	<u>-91.2%</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	132,298	124,784	7,514	6.0%
Penalties and Fines	10,000	5,500	4,500	81.8%
Other Revenues	7,000	7,000	-	0.0%
Total Uniform Fire Safety Act	<u>149,298</u>	<u>137,284</u>	<u>12,014</u>	<u>8.8%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Revenues Offset with Appropriations	<u>149,298</u>	<u>137,284</u>	<u>12,014</u>	<u>8.8%</u>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u>\$ 566,454</u>	<u>\$ 1,156,718</u>	<u>\$ (590,264)</u>	<u>-51.0%</u>

## 2015 Appropriations Schedule

### Washington Township Fire District No.1 Gloucester

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 47,310	\$ 118,533	\$ (71,223)	-60.1%
Commissioners	\$ 31,250	\$ 30,000	1,250	4.2%
Fringe Benefits	53,808	104,747	(50,939)	-48.6%
Total Administration - Personnel	<u>132,368</u>	<u>253,280</u>	<u>(120,912)</u>	<u>-47.7%</u>
<i>Administration - Other (List)</i>				
From Administrative Expenses Sheet	230,535	164,093	66,442	40.5%
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
			-	#DIV/0!
			-	#DIV/0!
Total Administration - Other	<u>230,535</u>	<u>164,093</u>	<u>66,442</u>	<u>40.5%</u>
Total Administration	<u>362,903</u>	<u>417,373</u>	<u>(54,470)</u>	<u>-13.1%</u>
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	1,304,218	1,592,799	(288,581)	-18.1%
Fringe Benefits	1,086,833	1,046,190	40,643	3.9%
Total Operations & Maintenance - Personnel	<u>2,391,051</u>	<u>2,638,989</u>	<u>(247,938)</u>	<u>-9.4%</u>
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
From Operations Expenses Sheet	1,462,408	1,346,438	115,970	8.6%
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses	20,000	20,000	-	0.0%
Other Assets, Non-Bondable - Various Equipment Purchases	170,641	262,770	(92,129)	-35.1%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>1,653,049</u>	<u>1,629,208</u>	<u>23,841</u>	<u>1.5%</u>
Total Operations & Maintenance	<u>4,044,100</u>	<u>4,268,197</u>	<u>(224,097)</u>	<u>-5.3%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	407,254	124,812	282,442	226.3%
Fringe Benefits	248,253	134,856	113,397	84.1%
Total Appropriations Offset with Revenue - Personnel	<u>655,507</u>	<u>259,668</u>	<u>395,839</u>	<u>152.4%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
From Appropriations Offset by Revenues Sheet	37,775	37,100	675	1.8%
			-	#DIV/0!
			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable - Various Equipment Purchases	48,500	3,300	45,200	1369.7%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>86,275</u>	<u>40,400</u>	<u>45,875</u>	<u>113.6%</u>
Total Appropriations Offset with Revenue	<u>741,782</u>	<u>300,068</u>	<u>441,714</u>	<u>147.2%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	453,000	410,000	43,000	10.5%
Total Capital Appropriations	<u>-</u>	<u>550,000</u>	<u>(550,000)</u>	<u>-100.0%</u>
Total Principal Payments on Debt Service	721,355	479,170	242,185	50.5%
Total Interest Payments on Debt	144,413	146,065	(1,652)	-1.1%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 6,467,553</u>	<u>\$ 6,570,873</u>	<u>\$ (103,320)</u>	<u>-1.6%</u>

## 2015 Schedule of Salaries and Benefits

### Washington Township Fire District No.1 Gloucester

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Secretary/Bookkeeper	1	\$ 40,810	\$ 40,810			\$ 28,955	\$ 8,539	\$ 37,494
Intern	1	6,500	6,500				1,998	1,998
PERS	2		-	14,316				14,316
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
<b>Total Administration</b>			<b>\$ 47,310</b>	<b>\$ 14,316</b>	<b>\$ -</b>	<b>\$ 28,955</b>	<b>\$ 10,537</b>	<b>\$ 53,808</b>

<i>Operation &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
District Fire Chief	1	\$ 133,343	\$ 133,343			\$ 12,580	\$ 15,515	\$ 28,095
Assistant Chief - Chief of Staff	1	61,030	61,030			-	8,742	8,742
Fire Captain	3	106,485	319,455			68,157	43,424	111,581
Firefighter/Mechanic	1	94,358	94,358			20,331	13,481	33,812
Firefighter 1	4	81,487	325,948			60,991	54,078	115,069
Firefighter 2	3	47,491	142,473			47,261	27,158	74,419
Firefighter 3	2	43,588	87,176			42,140	17,487	59,627
Mechanic	1	42,435	42,435			-	7,449	7,449
Acting Captain Pay	1	8,000	8,000			-	612	612
Overtime	1	90,000	90,000			-	6,885	6,885
Volunteer Firefighters	120	-	-	-	-	-	230,421	230,421
Retirees	3		-			104,371	5,470	109,841
PFRS			-		293,122			293,122
PERS			-	7,158				7,158
<b>Total Operation &amp; Maintenance</b>			<b>\$ 1,304,218</b>	<b>\$ 7,158</b>	<b>\$ 293,122</b>	<b>\$ 355,831</b>	<b>\$ 430,722</b>	<b>\$ 1,086,833</b>

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2015 Proposed Budget Fringe Benefits</i>
Clerk/Secretary	1	\$ 51,358	\$ 51,358			\$ 9,161	\$ 8,784	\$ 17,945
LEA Captain	1	106,435	106,435			22,718	14,405	37,123
Inspectors/Firefighter	3	81,487	244,461			60,990	46,488	107,478
Fire Inspector Overtime	1	5,000	5,000			-	383	383
PERS	1		-	7,158				7,158
PFRS	1		-		78,166			78,166
Position #7			-					-
Position #8			-					-
<b>Total Offset by Revenue</b>			<b>\$ 407,254</b>	<b>\$ 7,158</b>	<b>\$ 78,166</b>	<b>\$ 92,869</b>	<b>\$ 70,060</b>	<b>\$ 248,253</b>

<b>Total Administration, Operations &amp; Offset by Revenue</b>			<b>\$ 1,758,782</b>	<b>\$ 28,632</b>	<b>\$ 371,288</b>	<b>\$ 477,655</b>	<b>\$ 511,319</b>	<b>\$ 1,388,894</b>
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# 2015 Proposed Capital Budget

## Washington Township Fire District No.1 Gloucester

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
SCBA Purchase	PPE		02/18/12	72%		\$ 550,000
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	550,000

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	550,000

### RESERVE FOR FUTURE CAPITAL OUTLAYS

### TOTAL CAPITAL APPROPRIATIONS

	\$	-	\$	550,000
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Capital Appropriations Offset with Restricted Fund  
 Capital Appropriations Offset with Grants  
 Capital Appropriations Offset with Unrestricted Fund

	\$	463,169		

## 5 Year Debt Service Schedule - Principal

### Washington Township Fire District No.1 Gloucester

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond-2003	09/05/02	86%	04/09/03	\$ 130,000	\$ 135,000	\$ 140,000	\$ 150,000					\$ 425,000
General Obligation Bond -2006	02/18/06	63%	04/12/06	130,000	210,000	220,000	250,000	270,000	320,000	330,000	340,000	1,940,000
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				260,000	345,000	360,000	400,000	270,000	320,000	330,000	340,000	2,365,000
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
2010 Apparatus Lease	02/16/08	64%	04/14/10	96,126	100,191							100,191
2012 Apparatus Lease (1016)	02/20/10	70%	10/09/13	123,044	125,738	128,492	131,306	134,181	137,120	140,123		796,960
2014 Apparatus Lease (1011)	02/19/11	55%	01/15/14		90,104	93,035	95,130	97,272	99,462			475,003
2014 SCBA Lease	02/18/12	72%	07/16/14		60,322	61,649	63,005					184,976
Total Principal - Capital Leases				219,170	376,355	283,176	289,441	231,453	236,582	140,123	-	1,557,130
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 479,170</b>	<b>\$ 721,355</b>	<b>\$ 643,176</b>	<b>\$ 689,441</b>	<b>\$ 501,453</b>	<b>\$ 556,582</b>	<b>\$ 470,123</b>	<b>\$ 340,000</b>	<b>\$ 3,922,130</b>

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

## 5 Year Debt Service Schedule - Interest

### Washington Township Fire District No.1 Gloucester

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond-2003	\$ 22,200	\$ 17,000	\$ 8,800	\$ 3,000					\$ 28,800
General Obligation Bond -2006	95,415	90,053	81,390	72,150	59,650	46,150	30,150	15,300	394,843
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	117,615	107,053	90,190	75,150	59,650	46,150	30,150	15,300	423,643
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
2010 Apparatus Lease	8,302	4,237							4,237
2012 Apparatus Lease (1016)	20,148	17,454	14,700	11,886	9,011	6,072	3,069		62,192
2014 Apparatus Lease (1011)		11,599	8,668	6,573	4,431	2,240			33,511
2014 SCBA Lease		4,070	2,743	1,387					8,200
Total Interest Payments - Capital Leases	28,450	37,360	26,111	19,846	13,442	8,312	3,069	-	108,140
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 146,065</b>	<b>\$ 144,413</b>	<b>\$ 116,301</b>	<b>\$ 94,996</b>	<b>\$ 73,092</b>	<b>\$ 54,462</b>	<b>\$ 33,219</b>	<b>\$ 15,300</b>	<b>\$ 531,783</b>

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

# 2015 Fund Balance Reconciliation

## Washington Township Fire District No.1 Gloucester

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 910,293
Less: Utilized in 2014 Adopted Budget	150,000
Proposed balance available	760,293
Estimated results of operations for the year ending December 31, 2014	300,000
Anticipated balance December 31, 2014	1,060,293
Less: Fund Balance utilized in 2015 Proposed Budget	250,000
Proposed balance after utilization in 2015 Proposed Budget	\$ 810,293

### RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 221,263
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	221,263
Estimated results of operations for the year ending December 31, 2014	
Anticipated balance December 31, 2014	221,263
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	\$ 221,263

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

# 2015 Referendums

## Washington Township Fire District No.1 Gloucester

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

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	2015 Proposed Budget Amount Requested	2014 Final Budget
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>

# 2015 Levy Cap Summary

## Washington Township Fire District No.1 Gloucester

### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	5,539,173
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		5,539,173
Plus: 2% Cap Increase		110,783
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>5,649,956</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		240,533
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		43,000
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		283,533
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	5,905,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.131	7,736

### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2012		270,603
Amount Utilized from Levy Cap Bank from 2013		37,996
Amount Utilized from Levy Cap Bank from 2014		-
Maximum Tax Levy Before Referendum		6,249,825
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>		<b>\$ 6,249,825</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	5,901,099
Cap Bank Available from Prior Year (2012) for 2015 Budget		4,396
Cap Bank Available from Prior Year (2013) for 2015 Budget		-
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget		(37,996)
Cap Bank Available from Prior Year (2014) for 2015 Budget		302,102
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget		302,102
Cap Bank from Current Year (2015) Available for 2016 Budget		40,127
Cap Bank Available from 2015 for 2016 Budget		<b>\$ 348,726</b>

## 2015 Shared Services Exclusion Worksheet

Washington Township Fire District No.1  
Gloucester

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total		
		2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	2015 Proposed	2014 Adopted	
													\$ -	\$ -					\$ -	\$ -
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
<b>Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 2015 Levy Cap Exclusion Calculations

## Washington Township Fire District No.1 Gloucester

### PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 28,632
2015 Proposed Budget PFRS Contribution Appropriated	371,288
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	85,324
Net 2015 Base Amount	314,596
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	27,269
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	353,608
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	380,877
Net 2014 Base Amount	380,877
<b>Pension Contribution Exclusion</b>	<b>\$ -</b>

### LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$ 453,000
2014 Adopted Budget LOSAP Appropriation	410,000
<b>LOSAP Exclusion (+/-)</b>	<b>\$ 43,000</b>

### DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 865,768
2014 Adopted Budget Total Debt Service Appropriation	625,235
<b>Debt Service Exclusion</b>	<b>\$ 240,533</b>

### CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ -
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	-
2014 Adopted Budget Total Capital Appropriation	550,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	463,169
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	86,831
<b>Capital Expenditure Exclusion</b>	<b>\$ -</b>

### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ 28,955
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	355,831
2015 Proposed Budget Group Health Insurance	384,786
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	47,257
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	439,370
2014 Adopted Budget Group Health Insurance	486,627
Net Increase (Decrease)	(101,841)
Net Increase Divided by 2014 Amount Budgeted = % Increase	0.00%
SFY 2015 State Health Average <b>7.40%</b> Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2015 Increase in Appropriation	\$ -



**Fire District Schedule of Commissioners and Officers (Continued)**

Washington Township Fire District No.1																					
Gloucester																					
Name	Title	Average Hours per Week Dedicated to Position	Position			Reportable Compensation from Fire District (W-2/ 1099)			Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities					
			Commissioner	Officer	Former	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)													
1 Sam Micklus	Chairman	28	X			\$ 6,750	\$ -	\$ -	\$ -	\$ 6,750						\$ 6,750					
2 Frank Stella	Secretary	10	X			6,500	-	-	540	7,040						7,040					
3 James DeMore	Commissioner	18	X			6,000	-	-	-	6,000	Gloucester County Public Safety Telecommunicator  Rowan College Camden County College NJ Forest Fire Service	Safety Inst. Fire Officer Instructor Deputy District Fire Warden	44	64956	23,000	93,956					
4 Lawrence Kennie	Commissioner	10	X			6,000	-	-	540	6,540							6,540				
5 David Vicente	Commissioner	10	X			6,000	-	-	540	6,540							6,540				
6 Everett Hoffman	District Chief	55		X		130,985			18,679	149,664							1350	-	151,014		
7										-							300		300		
8										-							500		500		
9										-									-		
10										-									-		
11										-									-		
12										-									-		
13										-									-		
14										-									-		
15										-									-		
<b>Total:</b>						#####	\$ -	\$ -	\$ 20,299	\$ 182,534									\$ 67,106	\$ 23,000	\$ 272,640
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

### Washington Township Fire District No.1 Gloucester

	# 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)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	4	\$ 11,451	\$ 45,804	4	\$ 10,799	\$ 43,196	\$ 2,608	6.0%
Parent & Child	2	19,353	38,706	2	17,171	34,342	4,364	12.7%
Employee & Spouse (or Partner)	2	22,902	45,804	2	21,598	43,196	2,608	6.0%
Family	12	30,804	369,648	13	27,969	363,597	6,051	1.7%
Employee Cost Sharing Contribution (enter as negative - )			(127,442)				(127,442)	#DIV/0!
Subtotal	20		372,520	21		484,331	(111,811)	-23.1%
<b>Commissioners - Health Benefits - Annual Cost</b>								
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!
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	1	31,867	31,867	1	21,598	21,598	10,269	47.5%
Family	2	36,252	72,504	1	27,969	27,969	44,535	159.2%
Employee Cost Sharing Contribution (enter as negative - )							-	#DIV/0!
Subtotal	3		104,371	2		49,567	54,804	110.6%
<b>GRAND TOTAL</b>	<b>23</b>		<b>\$ 476,891</b>	<b>23</b>		<b>\$ 533,898</b>	<b>\$ (57,007)</b>	<b>-10.7%</b>

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

Yes

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

Yes

# Schedule of Accumulated Liability for Compensated Absences

Washington Township Fire District No.1  
Gloucester

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

*Legal Basis for Benefit  
(check applicable items)*

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2014	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
SEE ATTACHED WORKSHEET.					
<b>Total liability for accumulated compensated absences at January 1, 2014</b>		\$ <u>          </u> -			

<b>Adminstrative Expenses</b>	<b>2015 Proposed Budget</b>	<b>2014 Adopted Budget</b>
Elections	\$ 2,375	\$ 2,200
Insurance	\$ 30,260	\$ 29,493
Membership Dues/Software/Subscriptions	\$ 15,200	\$ 14,300
Office Expenses	\$ 16,000	\$ 14,600
Professional Services	\$ 164,700	\$ 101,500
Reimbursement for Losses/Expenses	\$ 2,000	\$ 2,000
<b>Total</b>	<b>\$ 230,535</b>	<b>\$ 164,093</b>

<b>Operating Expenses</b>	<b>2015 Proposed Budget</b>	<b>2014 Adopted Budget</b>
Advertising	\$ 9,400	\$ 10,900
Insurance	\$ 70,606	\$ 68,816
Maintenance and Repairs	\$ 534,687	\$ 453,220
Professional Services	\$ 66,950	\$ 68,100
Rental Expenses	\$ 68,900	\$ 68,412
Supply Expenses	\$ 37,100	\$ 35,000
Uniforms	\$ 124,000	\$ 131,865
Utilities	\$ 315,470	\$ 283,130
Fire Hydrant Rental	\$ 100,234	\$ 100,234
Supplemental Fire Services Grant	\$ 18,061	\$ 18,061
Training and Education	\$ 117,000	\$ 108,700
<b>Total</b>	<b>\$ 1,462,408</b>	<b>\$ 1,346,438</b>

<b>Appropriations Off-Set with Revenues</b>	<b>2015 Proposed Budget</b>	<b>2014 Adopted Budget</b>
Supplies	\$ 3,000	\$ 2,500
Educational Material	\$ 20,000	\$ 20,500
Training	\$ 4,000	\$ 4,000
Maintenance	\$ 6,575	\$ 5,900
Dues/Subscriptions	\$ 3,200	\$ 3,200
Fire Investigation Supplies	\$ 1,000	\$ 1,000
<b>Total</b>	<b>\$ 37,775</b>	<b>\$ 37,100</b>

Schedule of Accumulated Liability for Compensated Absences  
**Washington Township Fire District No.1**  
**Gloucester**

*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, 2014	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Chris Bittner	101.92	\$ 11,012	X		
Alex Borgia	102.61	14,893	X		
Christopher Coleman	16.11	1,373	X		
Nancy Corson	156	1,404		X	
Tony D'Donofrio	93.14	11,188	X		
Linda Diehm	4.44	316		X	
Pat Dolgos	83.41	13,560	X		
James Donahue	12.11	1,163	X		
Rich Donnelly	116.94	11,668	X		
Stephen Finn	190.25	26,038	X		
John Hoffman	208.48	43,435			X
Marie Hughes	177.27	22,613		X	
Jim Lee	164.19	22,888	X		
Dan Pacewicz	116.15	12,189	X		
Mike Parker	22.97	4,636	X		
Joseph Schmidt	120.7	14,238	X		
Adam Seczech	13.22	1,011	X		
Lee Sumek	117.88	12,815	X		
Erik Wolf	197.31	21,084	X		
Glenn Rosenstiehl	1.09	308	X		
Jay Morgan	116.1	16,271	X		
<b>Total liability for accumulated compensated absences at January 1, 2014</b>		<b>\$ 264,103</b>			