

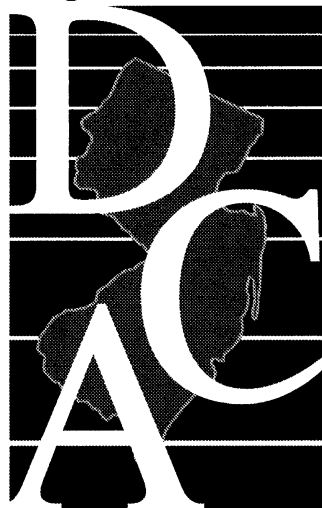
2017

**Washington Township
Fire District No. 1**

Fire District Budget

www.wtfd10.com

Department Of



**Community
Affairs**

Division of Local Government Services

2017 FIRE DISTRICT BUDGET

Certification Section

2017

Washington Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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: _____

2017 PREPARER'S CERTIFICATION

Washington Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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:	P.O. Box 653 Turnersville, NJ 08012		
Phone Number:	856-297-4336	Fax Number:	856-589-0239
E-mail address:	Etschman51@comcast.net		

2017 PREPARER'S CERTIFICATION OTHER ASSETS

Washington Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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:	P.O. Box 653 Turnersville, NJ 08012		
Phone Number:	856-297-4336	Fax Number:	856-589-0239
E-mail address:	Etschman51@comcast.net		

2017 APPROVAL CERTIFICATION

Washington Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 1st day of December, 2016.

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:	David Vicente		
Title:	Secretary		
Address:	P.O. Box 653 Turnersville, NJ 08012		
Phone Number:	856-863-4000	Fax Number:	856-589-0239
E-mail address:	dvicenti@wtf10.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	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

Frank Stella

Title of Officer Certifying compliance

Chairman

Signature

2017 FIRE DISTRICT BUDGET RESOLUTION

Washington Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Washington Township Fire District No. 1 (the “Fire District”) for the fiscal year beginning January 1, 2017 and ending December 31, 2017 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 1, 2016; 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 \$6,649,317, which includes an amount to be raised by taxation of \$5,893,235, and Total Appropriations of \$6,649,317; 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 1, 2016 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017 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 5, 2017.

(Secretary’s Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Kennie				
Matteo				
Robertson				
Stella				
Vicente				

2017 ADOPTION CERTIFICATION

Washington Township Fire District No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 8th day of January, 2017.

Officer's Signature:			
Name:	David Vicente		
Title:	Secretary		
Address:	P.O. Box 654 Turnersville, NJ 08012		
Phone Number:	856-863-4000	Fax Number:	856-589-0239
E-mail address:	dvicente@wtfd10.org		

2017 ADOPTED BUDGET RESOLUTION

Washington Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

WHEREAS, the Annual Budget for the Washington Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2017 and ending December 31, 2017, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 8, 2017; 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 \$6,649,317, which includes amount to be raised by taxation of \$5,893,235, and Total Appropriations of \$6,649,317; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 8, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2017 and ending December 31, 2017, 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 \$6,649,317, which includes amount to be raised by taxation of \$5,893,235, and Total Appropriations of \$6,649,317; 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
Kennie				
Matteo				
Robertson				
Stella				
Vicente				

2017 FIRE DISTRICT BUDGET

Narrative and Information Section

2017 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Washington Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

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

1. Complete a brief statement on the 2017 proposed Annual Budget and make comparison to the 2016 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.

Administrative Salary & Wages increase is due to an increase in staff for 2017. The reduction in non-bondable assets for Operations is due to having purchased sufficient non-bondable firefighting equipment. Debt service increases are due to two (2) new Capital Leases.

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 \$4,000 lower than in 2016. This is the second consecutive year that the district amount to be raised by taxation is lower than the previous. The District will utilize \$410,000 of unrestricted fund balance in the 2017 budget. This should have little effect on the 2017 budget as it is anticipated that the fund balance from the 2016 budget will be approximately \$400,000. The tax rate will drop from 13.9 cents to 13.8 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 its Cap Bank in the 2017 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 new capital leases. The 2016 apparatus capital lease was approved by the voters on 2/15/14. The 2016 radio equipment capital lease was approved by the voters on 2/21/15. Capital Leases for the 2014 apparatus lease and the 2014 SCBA lease 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 2012 apparatus lease 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	\$ 4,232,321,200
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	<input checked="" type="checkbox"/>	Yes		If yes, how much is appropriated?	\$	
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount? *Not Applicable*

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2017

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

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

Preparer's Name:	Edwin Etschman		
Preparer's Address:	P.O. Box 654		
City, State, Zip:	Turnersville	NJ	08012
Phone: (ext.)	856-297-4336	Fax:	856-589-0239
E-mail:	Etschman51@comcast.net		

Chairman:	Frank Stella		
Phone: (ext.)	856-863-4000	Fax:	856-589-0239
E-mail:	fstella@wtf10.org		

Secretary/Treasurer:	David Vicente / Larry Kennie		
Phone: (ext.)	856-863-4000	Fax:	856-589-0239
E-mail:	dvicente@wtf10.org / lkennie@wtf10.org		

Name of Auditor:	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:	rodney@holmanfrenia.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Washington Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

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, 2017 to December 31, 2017

- 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.**
- 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.*
- A. 1989
B. 83
C. 159
D. Fixed. No automatic COLA application
E. \$465,000
F. Yes. VFIS submits annual requested information to NJDCA on behalf of the WTFD.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Washington Township Fire District No. 1

FISCAL YEAR: January 1, 2017 to December 31, 2017

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 2015.

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.

WTFD DEPARTMENT VEHICLES

Engines:

- Engine 1011 – 2014 Spartan ERV Rescue Pumper
- Engine 1012 – 2001 Spartan Saulisbury Pumper
- Power Wagon 1015 – 2001 Ford F450 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 F350 Pick Up Shop Vehicle
- Utility 1072 – 2005 Ford F350 Pick Up Utility Vehicle

Motor Pool:

- 1051 – 2004 Ford E250 Training Van
- 1061 – 2015 Ford F250 Fire Investigation Unit
- 1065 – 2013 Ford Explorer Duty Fire Investigator/Fire Inspector Car
- 1063 – 2014 Ford Taurus Fire Inspector Car
- 1062 – 2012 Ford Explorer I

Vehicles Assigned to Personnel:

- 1001 – 2008 Ford Expedition assigned to Pat Dolgos, Chief of Fire Department
- 1002 – 2015 Ford Expedition assigned to Rich Sumeck, Assistant Fire Chief – Chief of Staff
- 1003 – 2003 Ford Expedition assigned to Greg Godish, Deputy Fire Chief – Operations
- 1004 – 2001 Ford Expedition assigned to Ed Weitzman, Deputy Fire Chief – Planning & Logistics
- 1019 – 2014 Ford Expedition assigned to Joe Mason, Battalion Fire Chief – Battalion 1
- 1029 – 2012 Ford Expedition assigned to Jay Reisenwitz, Battalion Fire Chief – Battalion 2
- 1039 – 2012 Ford Expedition assigned to Matt Zemski, Battalion Fire Chief – Battalion 3
- 1064 – 2016 Ford Explorer assigned to Steve Finn, Captain – Fire Marshal

Trailers

- Marine 10 – 2014 Sea Lion
- Wood – 2002 Franklin Trailer used for technical rescue.
- Fire Safety – 2014 Cargo Mate trailer used for public fire safety training.
- Training – 2008 Pace American trailer used for fire training simulation
- Lawn – 2010 Uni trailer used to transport lawn equipment between fire stations
- Utility – 1999 Franklin trailer used to transport items as necessary
- Utility – 2003 Carmate trailer used to transport items as necessary

2017 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

2016 Adopted Budget - Amount to be Raised by Taxation	5,897,716
Cap Bank Available from 2014 (See Levy Cap Certification)	302,102
Cap Bank Available from 2015 (See Levy Cap Certification)	40,126
Cap Bank Available from 2016 (See Levy Cap Certification)	160,745
Cap Bank Used from 2014	-
Cap Bank Used from 2015	-
Cap Bank Used from 2016	-
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	4,232,321,200
New Ratables - Increase in Valuations (New Construction and Additions)	15,759,400
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.140
Projected Tax Rate based upon Proposed Levy	0.138727004

2017 Budget Summary

Washington Township Fire District No.1 Gloucester

	<u>2017 Proposed Budget</u>	<u>2016 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 410,000	\$ 356,000	\$ 54,000	15.2%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,000	-	0.0%
Total Other Revenue	185,000	147,000	38,000	25.9%
Total Operating Grant Revenue	16,419	16,419	-	0.0%
Total Revenues Offset with Appropriations	<u>143,663</u>	<u>147,438</u>	<u>(3,775)</u>	-2.6%
Total Revenues and Fund Balance Utilized	756,082	667,857	88,225	13.2%
Amount to be Raised by Taxation to Support Budget	<u>5,893,235</u>	<u>5,897,716</u>	<u>(4,481)</u>	-0.1%
Total Anticipated Revenues	<u>6,649,317</u>	<u>6,565,573</u>	<u>83,744</u>	1.3%
APPROPRIATIONS				
Total Administration	458,176	445,807	12,369	2.8%
Total Cost of Operations & Maintenance	4,601,788	4,745,051	(143,263)	-3.0%
Total Appropriations Offset with Revenue	143,663	147,438	(3,775)	-2.6%
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)	465,000	465,000	-	0.0%
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	863,990	643,176	220,814	34.3%
Total Interest Payments on Debt	<u>116,700</u>	<u>119,101</u>	<u>(2,401)</u>	-2.0%
Total Appropriations	<u>6,649,317</u>	<u>6,565,573</u>	<u>83,744</u>	1.3%
ANTICIPATED SURPLUS (DEFICIT)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	#DIV/0!

2017 Revenue Schedule

Washington Township Fire District No.1 Gloucester

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 410,000	\$ 356,000	\$ 54,000	15.2%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	410,000	356,000	54,000	15.2%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	1,000	1,000	-	0.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,000	-	0.0%
<i>Other Revenue (List in Detail)</i>				
CPA Center Reimbursement	35,000	22,000	13,000	59.1%
Inspira Vehicle Repairs	150,000	125,000	25,000	20.0%
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	185,000	147,000	38,000	25.9%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	16,419	16,419	-	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	16,419	16,419	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	129,663	130,438	(775)	-0.6%
Penalties and Fines	6,000	10,000	(4,000)	-40.0%
Other Revenues	8,000	7,000	1,000	14.3%
Total Uniform Fire Safety Act	143,663	147,438	(3,775)	-2.6%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	143,663	147,438	(3,775)	-2.6%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 756,082	\$ 667,857	\$ 88,225	13.2%

2017 Appropriations Schedule

Washington Township Fire District No.1 Gloucester

	2017 Proposed Budget	2016 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 136,170	\$ 122,600	\$ 13,570	11.1%
Commissioners	\$ 31,250	\$ 31,250	-	0.0%
Fringe Benefits	57,516	57,954	(438)	-0.8%
Total Administration - Personnel	<u>224,936</u>	<u>211,804</u>	<u>13,132</u>	<u>6.2%</u>
<i>Administration - Other (List)</i>				
From Administrative Expense Sheet	233,240	234,003	(763)	-0.3%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>233,240</u>	<u>234,003</u>	<u>(763)</u>	<u>-0.3%</u>
Total Administration	<u>458,176</u>	<u>445,807</u>	<u>12,369</u>	<u>2.8%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	1,647,990	1,614,528	33,462	2.1%
Fringe Benefits	1,340,125	1,292,867	47,258	3.7%
Total Operations & Maintenance - Personnel	<u>2,988,115</u>	<u>2,907,395</u>	<u>80,720</u>	<u>2.8%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
From Operations Expense Sheet	1,433,573	1,578,111	(144,538)	-9.2%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses	8,000	20,000	(12,000)	-60.0%
Other Assets, Non-Bondable #1 - Various Equipment Purchases	172,100	239,545	(67,445)	-28.2%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>1,613,673</u>	<u>1,837,656</u>	<u>(223,983)</u>	<u>-12.2%</u>
Total Operations & Maintenance	<u>4,601,788</u>	<u>4,745,051</u>	<u>(143,263)</u>	<u>-3.0%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	111,821	112,028	(207)	-0.2%
Fringe Benefits	31,842	34,310	(2,468)	-7.2%
Total Appropriations Offset with Revenue - Personnel	<u>143,663</u>	<u>146,338</u>	<u>(2,675)</u>	<u>-1.8%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Misc. Photographic and Fire Investigation Supplies		1,100	(1,100)	-100.0%
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>1,100</u>	<u>(1,100)</u>	<u>-100.0%</u>
Total Appropriations Offset with Revenue	<u>143,663</u>	<u>147,438</u>	<u>(3,775)</u>	<u>-2.6%</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 & 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)	465,000	465,000	-	0.0%
Total Capital Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Principal Payments on Debt Service	863,990	643,176	220,814	34.3%
Total Interest Payments on Debt	116,700	119,101	(2,401)	-2.0%
TOTAL APPROPRIATIONS	<u>\$ 6,649,317</u>	<u>\$ 6,565,573</u>	<u>\$ 83,744</u>	<u>1.3%</u>

2017 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>2017 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2017 Proposed Budget Fringe Benefits</i>
Bookkeeper	1	\$ 49,770	\$ 49,770	\$ 7,053		\$ 10,212	\$ 10,682	\$ 27,947
Office Assistant	1	15,000	15,000				1,148	1,148
Clerk of the Board of Fire Commissioners	1	71,400	71,400	8,006		8,077	12,337	28,420
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ 136,170	\$ 15,059	-	\$ 18,290	\$ 24,167	\$ 57,516

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2017 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2017 Proposed Budget Fringe Benefits</i>
District Fire Chief	1	\$ 131,070	\$ 131,070			\$ 21,511	\$ 17,312	\$ 38,823
Assistant Chief - Chief of Staff	1	90,780	90,780				11,183	11,183
Fire Captain	3	111,821	335,463			60,426	47,518	107,944
Firefighter/Mechanic	1	98,170	98,170			23,496	14,795	38,291
Firefighter 1	6	84,780	508,680			123,718	82,624	206,342
Firefighter 2	3	58,512	175,536			46,726	35,283	82,009
Firefighter 3	2	51,305	102,610			28,460	22,420	50,880
Mechanic	1	47,271	47,271	7,365			10,311	17,676
Acting Captain Pay	1	8,000	8,000				612	612
Overtime	1	99,000	99,000				7,574	7,574
Firefighter 4 (New Hire)	1	34,010	34,010			22,587	9,885	32,472
Volunteer Firefighters	120		-				210,273	210,273
Mechanic (Per Diem)	1	15,000	15,000				1,148	1,148
Fire Investigation Standby Duty	1	2,400	2,400				184	184
Retirees	4		-			142,909	12,994	155,903
PFRS			-		378,811			378,811
Total Operation & Maintenance			\$ 1,647,990	\$ 7,365	\$ 378,811	\$ 469,833	\$ 484,116	\$ 1,340,125

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2017 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2017 Proposed Budget Fringe Benefits</i>
LEA Captain	1	\$ 111,821	\$ 111,821			\$ 22,503	\$ 9,339	\$ 31,842
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Offset by Revenue			\$ 111,821	-	-	\$ 22,503	\$ 9,339	\$ 31,842

Total Administration, Operations & Offset by Revenue			\$ 1,895,981	\$ 22,424	\$ 378,811	\$ 510,626	\$ 517,622	\$ 1,429,483
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2017 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>2017 Proposed Budget</i>	<i>2016 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 Capital Improvements					-	-

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>2017 Proposed Budget</i>	<i>2016 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

	-	-
	-	-
RESERVE FOR FUTURE CAPITAL OUTLAYS		
TOTAL CAPITAL APPROPRIATIONS	\$ -	\$ -

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

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 (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond - 2003	09/05/02	86%	04/09/03	\$ 140,000	\$ 150,000							\$ 150,000
General Obligation Bond - 2006	02/18/06	63%	04/12/06	220,000	250,000	270,000	320,000	330,000	340,000			1,510,000
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				360,000	400,000	270,000	320,000	330,000	340,000	-	-	1,660,000
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
2012 Apparatus Lease (1016)	02/20/10	70%	10/09/13	128,492	131,306	134,181	137,120	140,123				542,730
2014 Apparatus Lease (1011)	02/19/11	55%	01/15/14	93,035	95,130	97,272	99,462					291,864
2014 SCBA Lease	02/18/12	72%	07/16/14	61,649	63,005							63,005
2016 Apparatus Lease (1031)	02/15/14	74%			96,765	99,029	101,346	103,718	106,145			507,003
2016 Radio Equipment Lease	02/21/15	69%			77,784	80,001	82,281					240,066
												-
												-
												-
Total Principal - Capital Leases				283,176	463,990	410,483	420,209	243,841	106,145	-	-	1,644,668
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
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				\$ 643,176	\$ 863,990	\$ 680,483	\$ 740,209	\$ 573,841	\$ 446,145	\$ -	\$ -	\$ 3,304,668

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

Debt Service Schedule - Interest

Washington Township Fire District No.1 Gloucester

	Current Year (2016)	2017	2018	2019	2020	2021	2022	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond - 2003	\$ 11,600	\$ 6,000							\$ 6,000
General Obligation Bond - 2006	81,390	72,150	59,650	46,150	30,150	15,300			223,400
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	92,990	78,150	59,650	46,150	30,150	15,300	-	-	229,400
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
2012 Apparatus Lease (1016)	14,700	11,886	9,011	6,072	3,069				30,038
2014 Apparatus Lease (1011)	8,668	6,572	4,431	2,240					13,243
2014 SCBA Lease	2,743	1,386							1,386
2016 Apparatus Lease (10310)		11,864	9,600	7,283	4,911	2,484			36,142
2016 Radio Equipment Lease		6,842	4,625	2,345					13,812
									-
									-
									11,864
Total Interest Payments - Capital Leases	26,111	38,550	27,667	17,940	7,980	2,484	-	-	106,485
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
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	\$ 119,101	\$ 116,700	\$ 87,317	\$ 64,090	\$ 38,130	\$ 17,784	\$ -	\$ -	\$ 335,885

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.

2017 Fund Balance Reconciliation

Washington Township Fire District No.1 Gloucester

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 1,756,602
Less: Utilized in 2016 Adopted Budget	356,000
Proposed balance available	1,400,602
Estimated results of operations for the year ending December 31, 2016	300,000
Anticipated balance December 31, 2016	1,700,602
Less: Fund Balance utilized in 2017 Proposed Budget	410,000
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 1,290,602</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2016 (1)	\$ 19,079
Less: Utilized in 2016 Adopted Budget	-
Proposed balance available	19,079
Estimated results of operations for the year ending December 31, 2016	
Anticipated balance December 31, 2016	19,079
Less: Restricted Fund Balance used in 2017 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2017 Proposed Budget	<u>\$ 19,079</u>

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

2017 Referendums

Washington Township Fire District No.1 Gloucester

Summary of Referendum Line Items	2017 Proposed Budget Amount Requested	2016 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	2017 Proposed Budget Amount Requested	2016 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2017 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	\$	5,897,716
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		5,897,716
Plus: 2% Cap Increase		117,954
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		6,015,670

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		218,413
Allowable Pension Increases		9,892
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		228,305
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	15,759,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.140
		22,063

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2014		-
Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Maximum Tax Levy Before Referendum		6,266,038
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 6,266,038

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	5,893,235
Cap Bank Available from Prior Year (2014) for 2017 Budget		302,102
Cap Bank Available from Prior Year (2015) for 2017 Budget		40,126
Revised Cap Bank from Prior Year (2015) Available for 2018 Budget		40,126
Cap Bank Available from Prior Year (2016) for 2017 Budget		160,745
Revised Cap Bank from Prior Year (2016) Available for 2018 Budget		160,745
Cap Bank from Current Year (2017) Available for 2018 Budget		372,804
Cap Bank Available from 2017 for 2018 Budget		\$ 372,804

2017 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		
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	
													\$ -	\$ -					\$ -	\$ -
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2017 Levy Cap Exclusion Calculations

Washington Township Fire District No.1 Gloucester

PENSION CONTRIBUTION CALCULATION

2017 Proposed Budget PERS Contribution Appropriated	\$ 22,424
2017 Proposed Budget PFRS Contribution Appropriated	378,811
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2017 Base Amount	401,235
2016 Adopted Budget PERS Contribution	20,802
2016 Adopted Budget PFRS Contribution	370,541
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2015 Base Amount	391,343
Pension Contribution Exclusion	\$ 9,892

LOSAP CALCULATION

2017 Proposed Budget LOSAP Appropriation	\$ 465,000
2016 Adopted Budget LOSAP Appropriation	465,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2016 Proposed Budget Total Debt Service Appropriation	\$ 980,690
2015 Adopted Budget Total Debt Service Appropriation	762,277
Debt Service Exclusion	\$ 218,413

CAPITAL APPROPRIATION CALCULATION

2017 Proposed Budget Total Capital Appropriation	\$ -
2017 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2017 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2017 Base Amount	-
2016 Adopted Budget Total Capital Appropriation	-
2016 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2016 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2016 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2016 Base Amount	-
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2017	2.4%
2017 Proposed Budget Administration Health Insurance Appropriation	\$ 18,290
2017 Proposed Budget Operations & Maintenance Health Insurance Appropriation	469,833
2017 Proposed Budget Group Health Insurance	488,123
2016 Adopted Budget Administration Health Insurance Appropriation	486,969
2016 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2016 Adopted Budget Group Health Insurance	486,969
Net Increase (Decrease)	1,154
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.24%
SFY 2017 State Health Average 2.4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.24%
% Increase Inside Cap * 2016 Expended = Added Amount Inside Cap	\$ 1,154
% Increase Exclusion * 2016 Expended = 2017 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2017 Increase in Appropriation	\$ 1,154

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								
1 Frank Stella	Chairman	15	X		\$ 6,750			\$ 6,750						\$ 6,750	
2 David Vicente	Secretary	9	X		6,500			6,500						6,500	
3 Lawrence Kennie	Treasurer		X		6,500			6,500						6,500	
4 Rob Matteo	Commissioner	4	X		6,000			6,000						6,000	
5 Bill Robertson	Commissioner		X		6,000			6,000						6,000	
6 Patrick Dolgos	District Chief	60		X	131,070			38,823	169,893	Hi-Nella Boro PD	Police Officer	6	3,524	173,417	
7									-	University Hospital	EMT	3	3,333	3,333	
8 Greg Godish	Deputy Chief-Operations	14		X				1,310	1,310	NJ State Police	Sargeant	40	115,696	15,000	
9 Ed Weitzman	Deputy Chief-Administration	20		X				1,357	1,357					1,357	
10 Richard Sumek	Assistant Chief-Chief of Staff	32		X	90,780			11,183	101,963					101,963	
11								-	-					-	
12								-	-					-	
13								-	-					-	
14								-	-					-	
15								-	-					-	
Total:		<u>154</u>			<u>\$ 253,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,673</u>	<u>\$ 306,273</u>				<u>\$ 122,553</u>	<u>\$ 15,000</u>	<u>\$ 443,826</u>

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)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	5	\$ 11,873	\$ 59,365	5	\$ 11,873	\$ 59,365	\$ -	0.0%
Parent & Child	1	21,232	21,232	2	21,253	42,506	(21,274)	-50.0%
Employee & Spouse (or Partner)	1	23,722	23,722	1	23,746	23,746	(24)	-0.1%
Family	12	33,093	388,843	11	33,126	364,386	24,457	6.7%
Employee Cost Sharing Contribution (enter as negative -)			(125,410)			(124,083)	(1,327)	1.1%
Subtotal	19		367,752	19		365,920	1,832	0.5%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	0		-	0		-	-	#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child	1	23,427	23,427			-	23,427	#DIV/0!
Employee & Spouse (or Partner)	1	36,481	36,481	2	33,582	67,164	(30,683)	-45.7%
Family	2	41,500	83,000	2	38,203	76,406	6,594	8.6%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	4		142,908	4		143,570	(662)	-0.5%
GRAND TOTAL	23		\$ 510,660	23		\$ 509,490	\$ 1,170	0.2%

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, 2016	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
See Attached Sheet					
Total liability for accumulated compensated absences at January 1, 2016		<u>\$ -</u>			

**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, 2016	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Shawn Andersen	11.20	\$ 1,803	X		
Chris Bittner	41.23	\$ 12,238	X		
Alex Borgia	42.25	\$ 16,381	X		
Christopher Coleman	25.33	\$ 4,485	X		
Nancy Corson	88.23	\$ 17,964		X	
Tony D'Donofrio	35.45	\$ 12,184	X		
Anthony DeAngelo	12.20	\$ 1,964	X		
Pat Dolgos	35.51	\$ 13,768			X
James Donahue	22.33	\$ 3,954	X		
Rich Donnelly	41.47	\$ 12,308	X		
Stephen Finn	67.68	\$ 26,242	X		
Jim Lee	55.03	\$ 21,336	X		
Jeff LoRusso	13.76	\$ 2,271		X	
Dan Pacewicz	49.55	\$ 14,706	X		
Mike Parker	5.34	\$ 1,585	X		
Josephine Rivera	5.83	\$ 917		X	
Joseph Schmidt	52.08	\$ 15,457	X		
Adam Seczech	7.52	\$ 1,331	X		
Lee Sumek	47.31	\$ 14,044	X		
Richard Sumek	0.00	\$ -	X		
Erik Wolf	70.09	\$ 20,805	X		
Total liability for accumulated compensated absences at January 1, 2016		\$ 215,743			

Adminstrative Expenses	2017 Proposed Budget	2016 Adopted Budget
Elections	\$ 2,700	\$ 2,400
Insurance	\$ 28,340	\$ 31,403
Membership Dues/Software/Subscriptions	\$ 19,600	\$ 22,400
Office Expenses	\$ 19,000	\$ 19,500
Professional Services	\$ 161,600	\$ 156,300
Reimbursement for Losses/Expenses	\$ 2,000	\$ 2,000
Total	\$ 233,240	\$ 234,003

Operating Expenses	2017 Proposed Budget	2016 Adopted Budget
Advertising	\$ 12,200	\$ 6,600
Insurance	\$ 73,515	\$ 73,275
Maintenance and Repairs	\$ 441,900	\$ 603,954
Professional Services	\$ 84,015	\$ 69,005
Rental Expenses	\$ 69,820	\$ 69,820
Supply Expenses	\$ 41,700	\$ 36,936
Uniforms	\$ 158,200	\$ 140,800
Utilities	\$ 264,905	\$ 295,726
Fire Hydrant Rental	\$ 110,257	\$ 100,234
Supplemental Fire Services Grant	\$ 18,061	\$ 18,061
Training and Education	\$ 159,000	\$ 163,700
Total	\$ 1,433,573	\$ 1,578,111