

# 2020

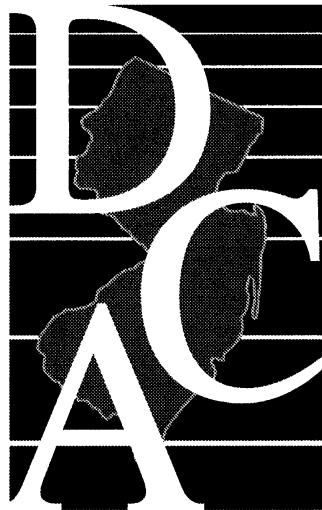
Washington Township Fire District No.1

# Fire District Budget

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

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2020 FIRE DISTRICT BUDGET**

## **Certification Section**

**2020**

**Washington Township Fire District No.1**

**FIRE DISTRICT BUDGET**

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

**For Division Use Only**

**CERTIFICATION OF APPROVED BUDGET**

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

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

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

**CERTIFICATION OF ADOPTED BUDGET**

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

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

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

# 2020 PREPARER'S CERTIFICATION

## Washington Township Fire District No.1

### FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Edwin Etschman		
Title:	Treasurer		
Address:	P.O. Box 653 Turnersville, NJ 08012		
Phone Number:	856-297-4336	Fax Number:	856-589-0239
E-mail address:	eetschman@wtfd10.org		

# 2020 PREPARER'S CERTIFICATION OTHER ASSETS

## Washington Township Fire District No.1

### FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Edwin Etschman		
Title:	Treasurer		
Address:	P.O. Box 653 Turnersville, Nj 08012		
Phone Number:	856-297-4336	Fax Number:	856-589-0239
E-mail address:	eetschman@wtfd10.org		

# 2020 APPROVAL CERTIFICATION

## Washington Township Fire District No.1

### FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 5th day of December, 2019.

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

Officer's Signature:			
Name:	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@wtfd10.org		

# 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

Frank Stella

Title of Officer Certifying compliance

Chairman

Signature

\_\_\_\_\_

# 2020 FIRE DISTRICT BUDGET RESOLUTION

## Washington Township Fire District No. 1

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

WHEREAS, the Annual Budget for the Washington Township Fire District No. 1 (the “Fire District”) for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 5, 2019; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[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 \$7,164,991, which includes an amount to be raised by taxation of \$6,540,339, and Total Appropriations of \$7,164,991; 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 5, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 2, 2020.

\_\_\_\_\_  
(Secretary’s Signature)

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

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Etschman				
Matteo				
Robertson				
Stella				
Vicente				



# 2020 ADOPTION CERTIFICATION

## Washington Township Fire District No.1

### FIRE DISTRICT BUDGET

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

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

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:	dvicente@wtfd10.org		

# 2020 ADOPTED BUDGET RESOLUTION

## Washington Township Fire District No.1

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

WHEREAS, the Annual Budget for the \_\_\_\_\_ Fire District No. \_\_\_\_\_ (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of \_\_\_\_\_; 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 (only if required) in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on \_\_\_\_\_ that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and, *[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 (only if required) to determine the amount to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division and the Municipal Assessor.

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

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

**Board of Commissioners Recorded Vote**

Member	Aye	Nay	Abstain	Absent
Etschman				
Matteo				
Robertson				
Stella				
Vicente				

# **2020 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Washington Township Fire District No. 1

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

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

1. When is the Fire District's annual election? (February and/or November) If November, was the resolution submitted to the Division? **February.**
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.  
*Decrease in Other Revenues is due to a decrease in the amount of revenue from Inspira per their current repair contract with the Fire District. The decrease in fund balance usage is from an analysis of the 2019 expenditures and in keeping the taxation increase as small as possible. The increase in LOSAP is in keeping with the audit analysis performed on the program during 2019 and a COLA increase. Increase in Salary & benefits for the Operation section is due to the hiring of five additional career firefighters and the new Firefighter contractual agreement that will last through 12/31/23. The 2019 budget has a new Capital Lease and has two capital leases that have been paid off causing the decrease in Debt Service*
3. Explain any variances over +/-10% for each line item. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.  
*The decrease in fund balance usage is from an analysis of the 2019 expenditures and in keeping the taxation increase as small as possible. Decrease in Other Revenues is due to a decrease in the amount of revenue from Inspira per their current repair contract with the Fire District. The decrease in Debt Service Interest is due to completion of payments for two Capital Leases.*
4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.  
*The amount to be raised by taxation will be approximately \$450,000 higher than in 2019. The District will utilize \$300,000 of unrestricted fund balance in the 2020 budget. This should have little effect on the 2020 budget as it is anticipated that the fund balance from the 2019 budget will be approximately \$250,000. The tax rate will increase from 14.4 cents to 15.2 cents per \$100 of valuation*
5. Does the Fire District plan on exceeding the Levy Cap? **No.** If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation.  
*Not Applicable*
7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.  
*The proposed budget includes one new capital lease. The 2019 apparatus capital lease was approved by the voters on 2/16/18. The 2018 apparatus capital lease was approved by the voters on 2/21/17 and the Local Finance Board on 12/21/17. The 2016 apparatus capital lease was approved by the voters on 2/15/14 and the Local Finance Board on 12/14/16. The 2012 apparatus capital lease approved by the Local Finance Board on October 9, 2013. The proposed budget includes debt service payments required by the 2006 General Obligation Bond. These bonds include refinancing of the 1993 bond issue and the new bonds for construction of a fire station. The 2006 Bonds were approved on April 12, 2006.*
8. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.

*Not Applicable*

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

*Not Applicable*

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

Total Assessed Valuation of District	\$ 4,280,289,315
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.152

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

No	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	
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# FIRE DISTRICT CONTACT INFORMATION

## 2020

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

<b>Name of Fire District:</b>	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
Fire District E-mail:			

<b>Preparer's Name:</b>	Edwin Etschman		
Preparer's Address:	P.O. Box 653		
City, State, Zip:	Turnersville	NJ	08012
Phone: (ext.)	856-297-4336	Fax:	856-58+-0239
E-mail:	<a href="mailto:eetschman@wtfd10.org">eetschman@wtfd10.org</a>		

<b>Chairman:</b>	Frank Stella		
Phone: (ext.)	856-863-4000	Fax:	856-589-0239
E-mail:	<a href="mailto:fstella@wtfd10.org">fstella@wtfd10.org</a>		

<b>Secretary/Treasurer:</b>	David Vicente / Edwin Etschman		
Phone: (ext.)	856-863-4000	Fax:	856-589-0239
E-mail:	<a href="mailto:dvicente@wtfd10.org">dvicente@wtfd10.org</a> / <a href="mailto:eetschman@wtfd10.org">eetschman@wtfd10.org</a>		

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

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Washington Township Fire District No. 1

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

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

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

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Washington Township Fire district No. 1

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
- 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. 67
- C. 110
- D. Fixed. No automatic COLA application
- E. \$420,000
- 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, 2020 to December 31, 2020**

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

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

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

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

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

**Reportable compensation:** The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2018.

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

# **2020 FIRE DISTRICT BUDGET**

## **Financial Schedules Section**

**Instructions:**

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

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

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

Name of Fire District:

Washington Township Fire District No.1

County:

Gloucester

**Levy Cap Calculation Summary**

2019 Adopted Budget - Amount to be Raised by Taxation	\$	6,092,905
Cap Bank Available from 2017 (See Levy Cap Certification)		372,803
Cap Bank Available from 2018 (See Levy Cap Certification)		186,200
Cap Bank Available from 2019 (See Levy Cap Certification)		235,227
Cap Bank Used from 2017		256,075
Cap Bank Used from 2018		-
Cap Bank Used from 2019		-
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		4,280,289,315
New Ratables - Increase in Valuations (New Construction and Additions)		19,406,400
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.144
Projected Tax Rate based upon Proposed Levy		0.152111671

## 2020 Budget Summary

### Washington Township Fire District No.1 Gloucester

	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 300,000	\$ 650,000	\$ (350,000)	-53.8%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	5,000	1,000	4,000	400.0%
Total Other Revenue	115,000	180,000	(65,000)	-36.1%
Total Operating Grant Revenue	16,419	16,419	-	0.0%
Total Revenues Offset with Appropriations	<u>188,233</u>	<u>181,321</u>	<u>6,912</u>	3.8%
Total Revenues and Fund Balance Utilized	624,652	1,028,740	(404,088)	-39.3%
Amount to be Raised by Taxation to Support Budget	<u>6,540,339</u>	<u>6,092,905</u>	<u>447,434</u>	7.3%
Total Anticipated Revenues	<u>7,164,991</u>	<u>7,121,645</u>	<u>43,346</u>	0.6%
<b>APPROPRIATIONS</b>				
Total Administration	478,773	531,291	(52,518)	-9.9%
Total Cost of Operations & Maintenance	5,106,319	4,973,723	132,596	2.7%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	188,233	181,321	6,912	3.8%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	420,000	400,000	20,000	5.0%
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	884,657	935,088	(50,431)	-5.4%
Total Interest Payments on Debt	<u>87,009</u>	<u>100,222</u>	<u>(13,213)</u>	-13.2%
Total Appropriations	<u>7,164,991</u>	<u>7,121,645</u>	<u>43,346</u>	0.6%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

## 2020 Revenue Schedule

### Washington Township Fire District No.1 Gloucester

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 300,000	\$ 650,000	\$ (350,000)	-53.8%
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	<u>300,000</u>	<u>650,000</u>	<u>(350,000)</u>	<u>-53.8%</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>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
Investment Account #1	5,000	1,000	4,000	400.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>5,000</u>	<u>1,000</u>	<u>4,000</u>	<u>400.0%</u>
<i>Other Revenue (List in Detail)</i>				
CPA Center Reimbursement	15,000	30,000	(15,000)	-50.0%
Inspira Vehicle Repairs	100,000	150,000	(50,000)	-33.3%
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	<u>115,000</u>	<u>180,000</u>	<u>(65,000)</u>	<u>-36.1%</u>
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	16,419	16,419	-	0.0%
FEMA Grant (Exhaust Systems for Fire Stations)			-	#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	<u>16,419</u>	<u>16,419</u>	<u>-</u>	<u>0.0%</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	168,733	166,321	2,412	1.5%
Penalties and Fines	7,500	4,000	3,500	87.5%
Other Revenues	12,000	11,000	1,000	9.1%
Total Uniform Fire Safety Act	<u>188,233</u>	<u>181,321</u>	<u>6,912</u>	<u>3.8%</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>188,233</u>	<u>181,321</u>	<u>6,912</u>	<u>3.8%</u>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u><u>\$ 624,652</u></u>	<u><u>\$ 1,028,740</u></u>	<u><u>\$ (404,088)</u></u>	<u><u>-39.3%</u></u>

## 2020 Appropriations Schedule

### Washington Township Fire District No.1 Gloucester

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 146,120	\$ 142,301	\$ 3,819	2.7%
Commissioners	\$ 31,250	\$ 31,250	-	0.0%
Fringe Benefits	40,699	64,562	(23,863)	-37.0%
Total Administration - Personnel	218,069	238,113	(20,044)	-8.4%
<i>Administration - Other (List)</i>				
From Administration Expense Sheet	260,704	293,178	(32,474)	-11.1%
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	260,704	293,178	(32,474)	-11.1%
Total Administration	478,773	531,291	(52,518)	-9.9%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	2,189,105	1,989,197	199,908	10.0%
Fringe Benefits	1,537,096	1,480,746	56,350	3.8%
Total Operations & Maintenance - Personnel	3,726,201	3,469,943	256,258	7.4%
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
From Operations Expense Sheet	1,304,718	1,336,580	(31,862)	-2.4%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses	5,000	5,000	-	0.0%
Other Assets, Non-Bondable #1 - Various Equipment Purchases	70,400	162,200	(91,800)	-56.6%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	1,380,118	1,503,780	(123,662)	-8.2%
Total Operations & Maintenance	5,106,319	4,973,723	132,596	2.7%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	124,903	120,479	4,424	3.7%
Fringe Benefits	34,095	34,603	(508)	-1.5%
Total Appropriations Offset with Revenue - Personnel	158,998	155,082	3,916	2.5%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1 - From Appropriations Worksheet	29,235	25,639	3,596	14.0%
Other Expense #3 -			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - Miscellaneous Equipment		600	(600)	-100.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	29,235	26,239	2,996	11.4%
Total Appropriations Offset with Revenue	188,233	181,321	6,912	3.8%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations &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	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	420,000	400,000	20,000	5.0%
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	884,657	935,088	(50,431)	-5.4%
Total Interest Payments on Debt	87,009	100,222	(13,213)	-13.2%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,164,991</b>	<b>\$ 7,121,645</b>	<b>\$ 43,346</b>	<b>0.6%</b>

**2020 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>2020 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>2020 Proposed Budget Fringe Benefits</i>
Bookkeeper	1	\$ 53,857	\$ 53,857			\$ 9,235		\$ 9,235
Clerk to the Board of Fire Commissioners	1	77,263	77,263			7,734		7,734
Office Assistant	1	15,000	15,000					-
PERS	-	23,730	-	23,730				23,730
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
<b>Total Administration</b>			<b>\$ 146,120</b>	<b>\$ 23,730</b>	<b>\$ -</b>	<b>\$ 16,969</b>	<b>\$ -</b>	<b>\$ 40,699</b>

<i>Operation &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2020 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>2020 Proposed Budget Fringe Benefits</i>
District Fire Chief	1	\$ 144,614	\$ 144,614			\$ 20,934	\$ 14,669	\$ 35,603
Assistant Chief-Chief of Staff	1	98,234	98,234			-	9,394	9,394
Fire Captain	3	121,003	363,009			77,809	38,588	116,397
From Firefighter Salary Sheet	1	1,483,248	1,483,248			309,710	177,289	486,999
Acting Captain Pay	1	10,000	10,000				765	765
Volunteer Firefighters	90		-				326,149	326,149
Overtime	1	90,000	90,000				6,885	6,885
Retirees	2		-			51,121	4,945	56,066
PFRS	-	498,838	-		498,838			498,838
			-					-
			-					-
			-					-
			-					-
<b>Total Operation &amp; Maintenance</b>			<b>\$ 2,189,105</b>	<b>\$ -</b>	<b>\$ 498,838</b>	<b>\$ 459,574</b>	<b>\$ 578,684</b>	<b>\$ 1,537,096</b>

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2020 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>2020 Proposed Budget Fringe Benefits</i>
LEA Captain	1	\$ 121,003	\$ 121,003			\$ 20,934	\$ 12,863	\$ 33,797
Fire Investigation Standby Duty	1	3,900	3,900				298	298
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
<b>Total Offset by Revenue</b>			<b>\$ 124,903</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,934</b>	<b>\$ 13,161</b>	<b>\$ 34,095</b>

<b>Total Administration, Operations &amp; Offset by Revenue</b>			<b>\$ 2,460,128</b>	<b>\$ 23,730</b>	<b>\$ 498,838</b>	<b>\$ 497,477</b>	<b>\$ 591,845</b>	<b>\$ 1,611,890</b>
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# 2020 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>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

### DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
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 (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond - 2006	02/18/06	63%	04/12/06	\$ 320,000	\$ 330,000	\$ 340,000						\$ 670,000
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				320,000	330,000	340,000	-	-	-	-	-	670,000
<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	137,120	140,123							140,123
2014 Apparatus Lease (1011)	02/19/11	55%	01/15/14	99,462								-
2016 Apparatus Lease (1031)	02/15/14	74%	12/14/16	101,346	103,718	106,145						209,863
2016 Radio Equipment Lease	02/21/15	69%	12/14/16	82,281								-
2017 Apparatus Lease (1026)	07/21/16	66%	01/11/17	125,834	128,338	130,892	133,497	136,153	138,863			667,743
2018 Apparatus Lease (1038)	02/27/17	66%	12/21/17	69,045	71,259	73,076	74,940	76,851	78,810	80,820	255,037	710,793
2109 Apparatus Lease (1022)	02/16/18	62%	05/09/19		111,219	114,511	117,900	121,390	124,983			590,003
												-
Total Principal - Capital Leases				615,088	554,657	424,624	326,337	334,394	342,656	80,820	255,037	2,318,525
<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>\$ 935,088</b>	<b>\$ 884,657</b>	<b>\$ 764,624</b>	<b>\$ 326,337</b>	<b>\$ 334,394</b>	<b>\$ 342,656</b>	<b>\$ 80,820</b>	<b>\$ 255,037</b>	<b>\$ 2,988,525</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.

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


## Debt Service Schedule - Interest

### Washington Township Fire District No.1 Gloucester

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond - 2006	\$ 46,150	\$ 30,150	\$ 15,300						\$ 45,450
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	46,150	30,150	15,300	-	-	-	-	-	45,450
<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)	6,072	3,069							3,069
2014 Apparatus Lease (1011)	2,240								-
2016 Apparatus Lease (1031)	7,283	4,911	2,484						7,395
2016 Radio Equipment Lease	2,345								-
2017 Apparatus Lease (1026)	15,793	13,289	10,735	8,130	5,473	2,764			40,391
2018 Apparatus Lease (1038)	20,339	18,126	16,308	14,445	12,534	10,574	8,565	13,116	93,668
2109 Apparatus Lease (1022)	\$0	17,464	14,172	10,783	7,293	3,700			53,412
Total Interest Payments - Capital Leases	54,072	56,859	43,699	33,358	25,300	17,038	8,565	13,116	197,935
<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>\$ 100,222</b>	<b>\$ 87,009</b>	<b>\$ 58,999</b>	<b>\$ 33,358</b>	<b>\$ 25,300</b>	<b>\$ 17,038</b>	<b>\$ 8,565</b>	<b>\$ 13,116</b>	<b>\$ 243,385</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.

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

# 2020 Fund Balance Reconciliation

## Washington Township Fire District No.1 Gloucester

### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 1,747,165
Less: Utilized in 2019 Adopted Budget	650,000
Proposed balance available	1,097,165
Estimated results of operations for the year ending December 31, 2019	350,000
Anticipated balance December 31, 2019	1,447,165
Less: Fund Balance utilized in 2020 Proposed Budget	300,000
Plus: Accrued Unfunded Pension Liability (1)	-
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	-
Proposed balance after utilization in 2020 Proposed Budget	\$ 1,147,165

### RESTRICTED FUND BALANCE

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

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

# 2020 Referendums

## Washington Township Fire District No.1 Gloucester

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

# 2020 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	\$	6,092,905
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		6,092,905
Plus: 2% Cap Increase		121,858
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>6,214,763</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		21,556
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		20,000
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		41,556
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	19,406,400
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.144	27,945

### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2017		256,075
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		6,540,339
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>6,540,339</b>

### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	6,540,339
Cap Bank Available from Prior Year (2017) for 2020 Budget		372,803
Cap Bank Available from Prior Year (2018) for 2020 Budget		186,200
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		186,200
Cap Bank Available from Prior Year (2019) for 2020 Budget		235,227
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		235,227
Cap Bank from Current Year (2020) Available for 2021 Budget		(256,075)
Cap Bank Available from 2020 for 2021 Budget	<b>\$</b>	<b>0</b>

## 2020 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	
													\$ -	\$ -					\$ -	\$ -
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
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													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
													-	-					-	-
<b>Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 2020 Levy Cap Exclusion Calculations

### Washington Township Fire District No.1 Gloucester

#### PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 23,730
2020 Proposed Budget PFRS Contribution Appropriated	498,838
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	522,568
2019 Adopted Budget PERS Contribution	24,125
2019 Adopted Budget PFRS Contribution	476,887
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	501,012
<b>Pension Contribution Exclusion</b>	<b>\$ 21,556</b>

#### LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ 420,000
2019 Adopted Budget LOSAP Appropriation	400,000
<b>LOSAP Exclusion (+/-)</b>	<b>\$ 20,000</b>

#### DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ 971,666
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	971,666
2019 Adopted Budget Total Debt Service Appropriation	1,035,310
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	1,035,310
<b>Debt Service Exclusion</b>	<b>\$ -</b>

#### CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ -
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	-
2019 Adopted Budget Total Capital Appropriation	-
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	-
<b>Capital Expenditure Exclusion</b>	<b>\$ -</b>

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	0.0%
2020 Proposed Budget Administration Health Insurance Appropriation	\$ 16,969
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	459,574
2020 Proposed Budget Group Health Insurance	476,543
2019 Adopted Budget Administration Health Insurance Appropriation	17,768
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	496,435
2019 Adopted Budget Group Health Insurance	514,203
Net Increase (Decrease)	(37,660)
Net Increase Divided by 2019 Amount Budgeted = % Increase	0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2020 Increase in Appropriation	\$ -

**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 Frank Stella	Chairman	10	X			\$ 6,750			\$ 6,750						\$ 6,750	
2 David Vicente	Secretary	9	X			6,500			6,500						6,500	
3 Edwin Etschman	Treasurer	10	X			6,000			6,000						6,000	
4 Rob Matteo	Commissioner	2	X			6,000			6,000						6,000	
5 Bill Robertson	Commissioner	5	X			6,000			6,000						6,000	
6 Patrick Dolgos	District Chief	45		X		144,614		35,603	180,217	Hi-Nella PD	PT Officer	1	1,728		181,945	
7 Richard Sumek	Chief of Staff	32		X		98,234		9,394	107,628						107,628	
	Deputy Chief-Administration	20		X		-		-	-						-	
8 Ed Weitzman	Deputy Chief-Operations	10		X		-		-	-	NJ State Police	Sargeamt	40	117,000	15,000	132,000	
9 Greg Godish																
10																
11																
12																
13																
14																
15																
<b>Total:</b>						<u>\$ 274,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,997</u>	<u>\$ 319,095</u>			<u>\$ 118,728</u>	<u>\$ 15,000</u>	<u>\$ 452,823</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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	6	\$ 11,544	\$ 69,264	7	\$ 12,086	\$ 84,602	\$ (15,338)	-18.1%
Parent & Child	1	20,663	20,663	1	21,634	21,634	(971)	-4.5%
Employee & Spouse (or Partner)	4	23,087	92,348	3	24,172	72,516	19,832	27.3%
Family	11	32,206	354,266	14	33,720	472,080	(117,814)	-25.0%
Employee Cost Sharing Contribution (enter as negative - )			(142,940)			(156,903)	13,963	-8.9%
<b>Subtotal</b>	<b>22</b>		<b>393,601</b>	<b>25</b>		<b>493,929</b>	<b>(100,328)</b>	<b>-20.3%</b>
<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!
<b>Subtotal</b>	<b>0</b>		<b>-</b>	<b>0</b>		<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-	1	22,449	22,449	(22,449)	-100.0%
Family	2	25,561	51,122	2	25,538	51,076	46	0.1%
Employee Cost Sharing Contribution (enter as negative - )							-	#DIV/0!
<b>Subtotal</b>	<b>2</b>		<b>51,122</b>	<b>3</b>		<b>73,525</b>	<b>(22,403)</b>	<b>-30.5%</b>
<b>GRAND TOTAL</b>	<b>24</b>		<b>\$ 444,723</b>	<b>28</b>		<b>\$ 567,454</b>	<b>\$ (122,731)</b>	<b>-21.6%</b>

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

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

## 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, 2020	Dollar Value of Accrued Compensated Absence Liability	Approved Labor Agreement	Resolution	Individual Employment Agreement
Shawn Anderson	97	\$ 15,440	X		
Christopher Bittner	179	23,648	X		
Alex Borgia	143	25,340	X		
Chistopher Coleman	156	24,836	X		
Nancy Corson	253	26,224			X
Antonio D'Onofrio	131	17,401	X		
Anthony DeAngelo	82	10,473	X		
Daniel Dobleman	51	6,380	X		
Patrick Dolgos	161	41,015			X
James Donahue	94	11,937	X		
Richard Donnelly	192	26,102	X		
Stephen Finn	260	45,315	X		
James Lee	238	42,682	X		
Jeffrey LoRusso	82	13,677			X
Michael Mitten	33	3,393	X		
Daniel Pacewicz	192	23,459	X		
Michael Parker	19	5,455	X		
Josephine Rivera	6	1,951			X
Joseph Schmidt	210	39,428	X		
Adam Seczech	62	6,519	X		
Lee Sumek	172	19,173	X		
Richard Sumek	22	11,336			X
Erik Wolf	295	37,268	X		
<b>Total liability for accumulated compensated absences at January 1, 2019</b>		<b>\$ 478,452</b>			

<b>Adminstrative Expenses</b>	<b>2020 Proposed Budget</b>		<b>2019 Adopted Budget</b>	
Elections	\$	7,975	\$	2,775
Insurance	\$	28,729	\$	29,128
Membership Dues/Software/Subscriptions	\$	56,800	\$	48,575
Office Expenses	\$	14,500	\$	12,000
Professional Services	\$	150,700	\$	198,700
Reimbursement for Losses/Expenses	\$	2,000	\$	2,000
<b>Total</b>	\$	<b>260,704</b>	\$	<b>293,178</b>

## Firefighter Salaries

Position	#of Staff	Annual Wages	2020 Proposed Salary & Wages	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Firefighter 1	5	\$ 90,851	\$ 454,255	\$ 139,905	\$ 52,780	\$ 192,685
Firefighter 2	3	\$ 77,335	\$ 232,005	\$ 51,465	\$ 28,566	\$ 80,031
Firefighter 3	2	\$ 69,205	\$ 138,410	\$ 26,087	\$ 15,386	\$ 41,473
Firefighter 4	2	\$ 58,028	\$ 116,056	\$ 26,666	\$ 16,090	\$ 42,756
Firefighter 5	5	\$ 49,116	\$ 245,580	\$ 19,854	\$ 30,781	\$ 50,635
Fire Captain 2	1	\$ 111,060	\$ 111,060	\$ 20,934	\$ 12,102	\$ 33,036
Firefighter/Mechanic	1	\$ 105,202	\$ 105,202	\$ 24,799	\$ 11,654	\$ 36,453
Mechanic	1	\$ 52,680	\$ 52,680		\$ 5,909	\$ 5,909
Mechanic (PT)	1	\$ 28,000	\$ 28,000		\$ 4,021	\$ 4,021
Totals			\$ 1,483,248	\$ 309,710	\$ 177,289	

<b>Operating Expenses</b>		<b>2020 Proposed Budget</b>		<b>2019 Adopted Budget</b>
Advertising	\$	12,100	\$	17,000
Insurance	\$	85,581	\$	80,580
Maintenance and Repairs	\$	352,550	\$	387,486
Professional Services	\$	112,040	\$	55,020
Rental Expenses	\$	75,100	\$	68,900
Supply Expenses	\$	30,000	\$	41,700
Uniforms	\$	137,850	\$	131,450
Utilities	\$	265,913	\$	281,625
Fire Hydrant Rental	\$	110,258	\$	110,258
Supplemental Fire Services Grant	\$	18,061	\$	18,061
Training and Education	\$	105,265	\$	144,500
<b>Total</b>	\$	<b>1,304,718</b>	\$	<b>1,336,580</b>

## Appropriations Offset with Revenues

<b>Appropriations Offset with Revenues</b>	<b>2020 Proposed Budget</b>	<b>2019 Adopted Budget</b>
Photographic Supplies	\$ 500	\$ 500
Maintenance and Repairs	\$ 9,800	\$ 7,639
Fire Prevention Education Material	\$ 18,935	\$ 17,500
Total	\$ 29,235	\$ 25,639