

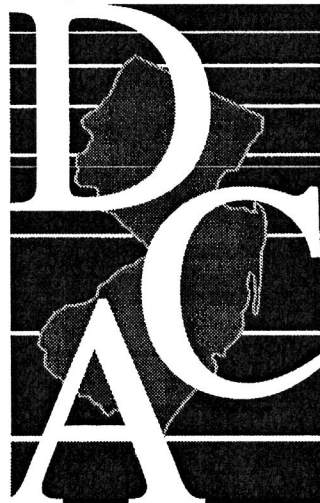
2019

Gloucester Township Fire District #2

# Fire District Budget

[www.glotwpfiredistrict2.com](http://www.glotwpfiredistrict2.com)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2019 FIRE DISTRICT BUDGET**

## **Certification Section**

2019

**Gloucester Township Fire District #2**

**FIRE DISTRICT BUDGET**

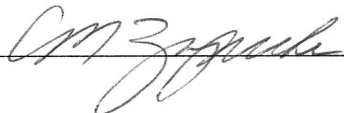
**FISCAL YEAR: January 1, 2019 to December 31, 2019**

**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: 1/3/19

**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: \_\_\_\_\_

# 2019 PREPARER'S CERTIFICATION

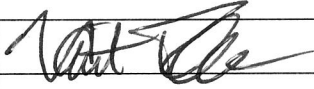
## Gloucester Township Fire District #2

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2019 to December 31, 2019

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:                 | Vincent Passarella   |             |              |
| Title:                | Certified Public Accountant  |             |              |
| Address:              | 830 E. Evesham Road<br>Glendora, NJ 08029  |             |              |
| Phone Number:         | 856-939-9710   | Fax Number: | 856-939-0354 |
| E-mail address:       | vince@passarellacpa.com  |             |              |



# 2019 PREPARER'S CERTIFICATION OTHER ASSETS

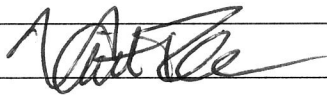
## Gloucester Township Fire District #2

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2019 to December 31, 2019

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:                 | Vincent Passarella   |             |              |
| Title:                | Certified Public Accountant  |             |              |
| Address:              | 830 E. Evesham Road<br>Glendora, NJ 08029  |             |              |
| Phone Number:         | 856-939-9710   | Fax Number: | 856-939-0354 |
| E-mail address:       | vince@passarellacpa.com  |             |              |

# 2019 APPROVAL CERTIFICATION

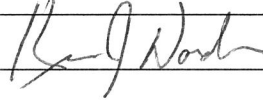
## Gloucester Township Fire District #2

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 12th day of December, 2018.

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:                | Kevin Donahue  |             |              |
| Title:               | Secretary/Treasurer  |             |              |
| Address:             | 43 Somerdale Road<br>Blackwood, NJ 08012   |             |              |
| Phone Number:        | 856-228-0032   | Fax Number: | 856-228-9007 |
| E-mail address:      | kdonahue@gtfd2.comcastbiz.net  |             |              |

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

|                                     |                             |
|-------------------------------------|-----------------------------|
| <b>Fire District's Web Address:</b> | www.glotwpfiredistrict2.com |
|-------------------------------------|-----------------------------|

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.

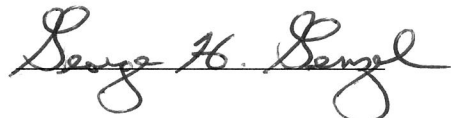
Name of Officer Certifying compliance

George Genzel

Title of Officer Certifying compliance

Chairman

Signature



# 2019 FIRE DISTRICT BUDGET RESOLUTION

## Gloucester Township Fire District #2

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 12, 2018; 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 \$3,294,967, which includes an amount to be raised by taxation of \$1,700,000, and Total Appropriations of \$3,294,967; and

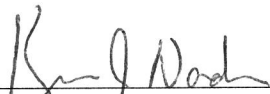
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 12, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 9, 2019.

  
(Secretary's Signature)

12/12/18  
(Date)

Board of Commissioners Recorded Vote

| Member          | Aye | Nay | Abstain | Absent |
|-----------------|-----|-----|---------|--------|
| George Genzel   | ✓   |     |         |        |
| Kevin Donahue   | ✓   |     |         |        |
| Raymond Evans   | ✓   |     |         |        |
| Joseph Reichert |     |     |         | ✓      |
| Larry Grady     | ✓   |     |         |        |

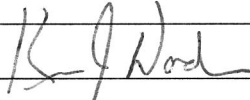
# 2019 ADOPTION CERTIFICATION

## Gloucester Township Fire District #2

### FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2019 to December 31, 2019

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 9th day of January, 2019.

|                      |   |             |              |
|----------------------|---|-------------|--------------|
| Officer's Signature: |  |             |              |
| Name:                | Kevin Donahue   |             |              |
| Title:               | Secretary/Treasurer   |             |              |
| Address:             | 43 Somerdale Road<br>Blackwood, NJ 08012  |             |              |
| Phone Number:        | 856-228-0032  | Fax Number: | 856-228-9007 |
| E-mail address:      | kdonahue@gtfd2.comcastbiz.net   |             |              |

# 2019 ADOPTED BUDGET RESOLUTION

## Gloucester Township Fire District #2

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 9, 2019; and

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

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

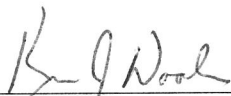
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$3,294,967, which includes amount to be raised by taxation of \$1,700,000, and Total Appropriations of \$3,294,967; and

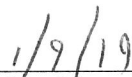
WHEREAS, an election shall be held annually on the third Saturday of February in each established fire district to determine the amount to be raised by taxation for the ensuing year;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 9, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, 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 \$3,294,967, which includes amount to be raised by taxation of \$1,700,000, and Total Appropriations of \$3,294,967; 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 |
|-----------------|-----|-----|---------|--------|
| George Genzel   | ✓   |     |         |        |
| Kevin Donahue   | ✓   |     |         |        |
| Raymond Evans   | ✓   |     |         |        |
| Joseph Reichert | ✓   |     |         |        |
| Larry Grady     |     |     |         |        |

# **2019 FIRE DISTRICT BUDGET**

## **Narrative and Information Section**

# 2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Gloucester Township Fire District #2

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 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.
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.
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.
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.
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.
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.
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.
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              | \$1,165,011,800 |
| Proposed Tax Rate per \$100 of Assessed Valuation | \$0.146         |

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

|    |   |     |  |                                   |    |
|----|---|-----|--|-----------------------------------|----|
| No | X | Yes |  | If yes, how much is appropriated? | \$ |
|----|---|-----|--|-----------------------------------|----|

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 |  |
|----|--|-----|--|



# 2019 Budget Message & Analysis

## Gloucester Township Fire District #2

Fiscal Year: January 1, 2019 to December 31, 2019

1. The proposed 2019 Annual Budget calls for appropriations in the amount of \$2,100,654 appropriations for 2018 Adopted Budget were \$2,008,241; this is an increase of \$92,413 or 4.6%.

Unrestricted Funds Balance has increased to \$273,982 in the proposed 2019 Annual Budget. This is an increase of \$109,063 or 66.1% from the 2018 Adopted Budget. This increase is a result of the contractual salary increases, the addition of a new Firefighter, and the higher pension and health benefit costs.

SAFER Grant has decreased to \$67,699 in the proposed 2019 Annual Budget. This is a decrease of \$16,650 or 19.7% from the 2018 Adopted Budget. The decrease is due to the fact that the grant is only providing funds for 1 Firefighter in 2019.

Other Offset Revenue #2 – Reserve for FEMA Grant has increased to \$1,194,313 in the proposed 2019 Annual Budget. This line had no amount in the 2018 Adopted Budget. This grant was utilized to purchase Airpacks for 7 area fire districts. GTFD #2 served as the host district for this grant.

Operations & Maintenance – Personnel – Salary & Wages has increased to \$564,550 in the proposed 2019 Annual Budget. This is an increase of \$95,137 or 20.3% from the 2018 Adopted Budget. This increase is due to the addition of a new Firefighter and from the contractual salary increases.

Operations & Maintenance – Personnel – Fringe Benefits has increased to \$502,890 in the proposed 2019 Annual Budget. This is an increase of \$59,325 or 13.4% from the 2018 Adopted Budget. This increase is due to benefits and payroll taxes for the additional Firefighter and overall increases to pension and medical insurance expense.

Operations & Maintenance – Other Operations & Maintenance Expenses has decreased to \$544,773 in the proposed 2019 Annual Budget. This is a decrease of \$67,230 or 11% from the 2018 Adopted Budget. The decrease is due to lower anticipated building maintenance required in 2019.

Other Assets – Fire Equipment has increased to \$65,225 in the proposed 2019 Annual Budget. This is an increase of \$6,850 or 11.7%. This increase is due to increase cost PPE, funds to outfit members with NFPA compliant particulate hoods and the purchase of battery powered hydraulic rescue tools.

Other Assets – Grant Match has decreased to \$5,000 in the proposed 2019 Annual Budget. This is a decrease of \$5,000 or 50%. This decrease is due to a reduction in the grant match funding needs.

# 2019 Budget Message & Analysis

## Gloucester Township Fire District #2

Fiscal Year: January 1, 2019 to December 31, 2019

Other Assets – Radios has decreased to \$6,100 in the proposed 2019 Annual Budget. This is a decrease of \$1,900 or 23.8%. This decrease is due to a temporary increase to the 2018 budget for the purchase of two portable radios.

Deferred Charge #1 – FEMA Grant – Airpacks has increased to \$1,194,313 in the proposed 2019 Annual Budget. This line had no amount in the 2018 Adopted Budget. The grant was utilized to purchase Airpacks for 7 area fire districts. GTFD #2 served as the host district for this grant.

2. The amount to be raised from taxation for the proposed 2019 Annual Budget is \$1,700,000; the amount is the same as the 2018 Adopted Budget. The amount is under the maximum amount allowed to be raised by taxation. The District will utilize \$273,982 of the unrestricted fund balance to support the proposed 2019 Annual Budget; \$164,919 of the unrestricted fund balance was used in the 2018 Adopted Budget.
3. The Gloucester Township Fire District #2 is complying with the Property Tax Levy Cap
4. N/A
5. There are no proposed Capital Appropriations for 2019.
6. N/A
7. N/A

# FIRE DISTRICT CONTACT INFORMATION

## 2019

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

|                               |                                      |      |              |
|-------------------------------|--------------------------------------|------|--------------|
| <b>Name of Fire District:</b> | Gloucester Township Fire District #2 |      |              |
| Address:                      | 43 Somerdale Road                    |      |              |
| City, State, Zip:             | Blackwood                            | NJ   | 08012        |
| Phone: (ext.)                 | 856-228-0032                         | Fax: | 856-228-9007 |

|                         |                         |      |              |
|-------------------------|-------------------------|------|--------------|
| <b>Preparer's Name:</b> | Vincent Passarella      |      |              |
| Preparer's Address:     | 830 E. Evesham Road     |      |              |
| City, State, Zip:       | Glendora                | NJ   | 08029        |
| Phone: (ext.)           | 856-939-9710            | Fax: | 856-939-0354 |
| E-mail:                 | vince@passarellacpa.com |      |              |

|                  |                              |      |              |
|------------------|------------------------------|------|--------------|
| <b>Chairman:</b> | George Genzel                |      |              |
| Phone: (ext.)    | 856-228-0032                 | Fax: | 856-228-9007 |
| E-mail:          | ggenzel@gtfd2.comcastbiz.net |      |              |

|                             |                               |      |              |
|-----------------------------|-------------------------------|------|--------------|
| <b>Secretary/Treasurer:</b> | Kevin Donahue                 |      |              |
| Phone: (ext.)               | 856-228-0032                  | Fax: | 856-228-9007 |
| E-mail:                     | kdonahue@gtfd2.comcastbiz.net |      |              |

|                         |                       |      |              |
|-------------------------|-----------------------|------|--------------|
| <b>Name of Auditor:</b> | Bowman & Company, LLP |      |              |
| Name of Firm:           | Bowman & Company, LLP |      |              |
| Address:                | 601 White Horse Road  |      |              |
| City, State, Zip:       | Voorhees              | NJ   | 08043        |
| Phone: (ext.)           | 856-435-6200          | Fax: | 856-435-0440 |
| E-mail:                 |                       |      |              |

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Gloucester Fire District #2

**FISCAL YEAR:** January 1, 2019 to December 31, 2019

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)

## Gloucester Township Fire District #2

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

- 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." ATTACHED
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? NO *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? NO
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? N/A *If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.*
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? 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. 2014
  - b. 28
  - c. 10
  - d. Fixed
  - e. 2018 - \$30,000, 2019 - \$30,000
  - f. Yes

Gloucester Township Fire District #2

Page N-3 - Question #8

List of Fire Districts Vehicles

| Unit #   | Resource ID  | Year | Make         | Model          | VIN               | Tag #   | Assigned To            |
|----------|--------------|------|--------------|----------------|-------------------|---------|------------------------|
| 821      | E821         | 2004 | Pierce       | Lance          | 4P1CL01H24A004552 | MG64246 | Motor Pool             |
| 822      | E822         | 2004 | Pierce       | Lance          | 4P1CL01H44A004553 | MG64245 | Motor Pool             |
| 824      | Ladder 82    | 1998 | FWD/Seagrave | JG-00-DA       | 1F9H838J8WCST2060 | MG34196 | Motor Pool             |
| 825      | Brush 82     | 1992 | Ford         | F350 Custom    | 1FTHF36M0NNA84344 | MG2241  | Motor Pool             |
| 826      | Rescue 82    | 2005 | Pierce       | Lance          | 4P1CL01H35A005033 | MG65896 | Motor Pool             |
| 827      | Utility 827  | 2005 | Ford         | Explorer XLT   | 1FMZU73W65ZA75319 | MG65912 | Motor Pool             |
| 829      | Utility 829  | 2000 | Ford         | F250 XLT SD    | 1FTNW21F6YED98543 | MG41074 | Shop                   |
| 8200     | 8201         | 2010 | Ford         | Expedition XLT | 1FMJU1G56AEB64983 | MG88268 | Chief Millisky         |
| Duty Car | Battalion 82 | 2005 | Ford         | Explorer XLT   | 1FMZU73W45ZA75318 | MG65911 | Duty Officer (rotates) |
| FP Trlr  | N/A          | 2005 | Car-Mate     | Trailer        | 5A3C612D26L000064 | TFA90F  | Motor Pool             |
| FM82     | FM 82        | 2016 | Ford         | F150           | 1FTEW1EF3GFD00484 | 22024MG | FM82 (Young)           |
| 8200     | 8201 (New)   | 2018 | Chevrolet    | Tahoe          | 1GNSKFEC1JR157517 | 27473MG | Motor Pool             |

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**  
**Gloucester Township Fire District #2**

**FISCAL YEAR: January 1, 2019 to December 31, 2019**

*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 2016.

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

# Fire District Schedule of Commissioners and Officers (Continued)

## Gloucester Township Fire District #2 Camden

| Reportable Compensation from Fire District (W-2/1099) |                     |  |  |                |                     |                        |   |  |  |
|---|---------------------|--|--|----------------|---------------------|------------------------|---|--|--|
| Position  |                     |  | Estimated amount of other compensation from the Fire District (health benefits, pension, etc.) |                |                     | Average Hours per Week |   |  | Total Compensation All Public Entities |
| Name  | Title               | Average Hours per Week Dedicated to Position | Commissioner   | Former Officer | Base Salary/Stipend | Bonus                  | Other (auto allowance, expense account, payment in lieu of health benefits, etc.) | Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.) |  |
| 1 George Genzel                                       | Chairperson         |  | X  | X              | \$ 4,700            | NONE                   | NONE  |  | \$ 4,700                               |
| 2 Kevin Donahue                                       | Secretary/Treasurer |  | X  | X              | 4,700               | NONE                   | NONE  |  | 4,700                                  |
| 3 Ray Evans   | Secondary Chairman  |  | X  |                | 4,700               | NONE                   | NONE  | 28,725   | 33,425                                 |
| 4 Joseph Reichert                                     | Commissioner        |  | X  |                | 4,700               | NONE                   | NONE  |  | 4,700                                  |
| 5 Larry Grady   | Commissioner        |  | X  |                | 4,700               | NONE                   | NONE  |  | 4,700                                  |
| 6   |                     |  |  |                |                     |                        |   |  | -                                      |
| 7   |                     |  |  |                |                     |                        |   |  | -                                      |
| 8   |                     |  |  |                |                     |                        |   |  | -                                      |
| 9   |                     |  |  |                |                     |                        |   |  | -                                      |
| 10  |                     |  |  |                |                     |                        |   |  | -                                      |
| 11  |                     |  |  |                |                     |                        |   |  | -                                      |
| 12  |                     |  |  |                |                     |                        |   |  | -                                      |
| 13  |                     |  |  |                |                     |                        |   |  | -                                      |
| 14  |                     |  |  |                |                     |                        |   |  | -                                      |
| 15  |                     |  |  |                |                     |                        |   |  | -                                      |
| Total:  |                     |  | \$ 23,500  |                |                     | \$ -                   |   |  | \$ 52,225                              |

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

Gloucester Township Fire District #2  
Camden

|  | # of Covered<br>Members (Medical<br>& Rx) Proposed<br>Budget | Annual Cost<br>Estimate per<br>Employee<br>Proposed<br>Budget | Total Cost<br>Estimate<br>Proposed<br>Budget | # of Covered<br>Members<br>(Medical & Rx)<br>Current Year | Annual Cost<br>per Employee<br>Current Year | Total Current<br>Year Cost | \$ Increase<br>(Decrease) | % Increase<br>(Decrease) |
|--|--|---|--|---|---|----------------------------|---------------------------|--------------------------|
| <b>Active Employees - Health Benefits - Annual Cost</b>  |  |   |  |   |   |                            |                           |                          |
| Single Coverage  |  | \$ -  | -  |   | \$ -  | -                          | \$ -                      | #DIV/0!                  |
| Parent & Child   |  | -   | -  |   | -   | -                          | -                         | #DIV/0!                  |
| Employee & Spouse (or Partner)                           | 1  | 37,903  | 37,903                                       | 1   | 37,804                                      | 37,804                     | 99                        | 0.3%                     |
| Family   | 6  | 37,902  | 227,412                                      | 5   | 37,902                                      | 189,510                    | 37,902                    | 20.0%                    |
| Employee Cost Sharing Contribution (enter as negative -) |  |   |  |   |   |                            |                           |                          |
| Subtotal   | 7  |   | 265,315                                      | 6   |   | 227,314                    | 38,001                    | 16.7%                    |
| <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 -) |  |   |  |   |   |                            |                           |                          |
| Subtotal   | 0  |   | -  | 0   |   | -                          | -                         | #DIV/0!                  |
| <b>Retirees - 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 -) |  |   |  |   |   |                            |                           |                          |
| Subtotal   | 0  |   | -  | 0   |   | -                          | -                         | #DIV/0!                  |
| <b>GRAND TOTAL</b>                                       | 7  |   | \$ 265,315                                   | 6   |   | \$ 227,314                 | \$ 38,001                 | 16.7%                    |

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

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

YES  
YES

**Gloucester Township Fire District #2  
Camden**

*Legal Basis for Benefit  
(check applicable items,*

|   |           |
|---|-----------|
| Total liability for accumulated compensated absences at January 1, 2018 | \$ 77,384 |
|---|-----------|

# **2019 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:

**Gloucester Township Fire District #2**

County:

**Camden**

**Levy Cap Calculation Summary**

|   |    |               |
|---|----|---------------|
| 2018 Adopted Budget - Amount to be Raised by Taxation                     | \$ | 1,700,000     |
| Cap Bank Available from 2016 (See Levy Cap Certification)                 |    | 46,159        |
| Cap Bank Available from 2017 (See Levy Cap Certification)                 |    | 52,249        |
| Cap Bank Available from 2018 (See Levy Cap Certification)                 |    | 96,227        |
| Cap Bank Used from 2016   |    |               |
| Cap Bank Used from 2017   |    |               |
| Cap Bank Used from 2018   |    |               |
| Changes in Service Provider (+/-)   |    |               |
| DLGS Approved Adjustments   |    |               |
| Cancelled or Unexpended Referendum Amount<br>(Enter as a positive number) |    |               |
| Assessed Valuation of District for adopted budget                         |    | 1,165,011,800 |
| New Ratables - Increase in Valuations (New Construction and Additions)    |    | 853,000       |
| Adopted Fire District Tax Rate (three decimals) per \$100                 |    | \$0.146       |
| Projected Tax Rate based upon Proposed Levy                               |    | 0.145814506   |

## 2019 Budget Summary

### Gloucester Township Fire District #2 Camden

|   | <i>2019 Proposed<br/>Budget</i> | <i>2018 Adopted<br/>Budget</i> | <i>\$ Increase<br/>(Decrease)<br/>Proposed vs.<br/>Adopted</i> | <i>% Increase<br/>(Decrease)<br/>Proposed vs.<br/>Adopted</i> |
|---|---------------------------------|--------------------------------|--|---|
| <b>REVENUES AND FUND BALANCE UTILIZED</b>                             |                                 |                                |  |   |
| Total Fund Balance Utilized   | \$ 273,982                      | \$ 164,919                     | \$ 109,063   | 66.1%   |
| Total Miscellaneous Anticipated Revenues                              | -                               | -                              | -  | #DIV/0!   |
| Total Sale of Assets  | -                               | -                              | -  | #DIV/0!   |
| Total Interest on Investments & Deposits                              | 600                             | 600                            | -  | 0.0%  |
| Total Other Revenue   | 10,000                          | 10,000                         | -  | 0.0%  |
| Total Operating Grant Revenue   | 75,172                          | 91,822                         | (16,650)   | -18.1%  |
| Total Revenues Offset with Appropriations                             | <u>1,235,213</u>                | <u>40,900</u>                  | <u>1,194,313</u>   | 2920.1%   |
| Total Revenues and Fund Balance Utilized                              | 1,594,967                       | 308,241                        | 1,286,726  | 417.4%  |
| Amount to be Raised by Taxation to Support Budget                     | <u>1,700,000</u>                | <u>1,700,000</u>               | -  | 0.0%  |
| Total Anticipated Revenues  | <u>3,294,967</u>                | <u>2,008,241</u>               | <u>1,286,726</u>   | 64.1%   |
| <b>APPROPRIATIONS</b>   |                                 |                                |  |   |
| Total Administration  | 241,216                         | 235,985                        | 5,231  | 2.2%  |
| Total Cost of Operations & Maintenance                                | 1,688,538                       | 1,601,356                      | 87,182   | 5.4%  |
| Total Appropriations Offset with Revenue                              | 40,900                          | 40,900                         | -  | 0.0%  |
| Total Appropriated for Duly Incorporated First Aid/Rescue Squad       | -                               | -                              | -  | #DIV/0!   |
| Total Deferred Charges  | 1,194,313                       | -                              | 1,194,313  | #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) | 30,000                          | 30,000                         | -  | 0.0%  |
| Total Capital Appropriations  | 100,000                         | 100,000                        | -  | 0.0%  |
| Total Principal Payments on Debt Service                              | -                               | -                              | -  | #DIV/0!   |
| Total Interest Payments on Debt                                       | <u>-</u>                        | <u>-</u>                       | <u>-</u>   | #DIV/0!   |
| Total Appropriations  | <u>3,294,967</u>                | <u>2,008,241</u>               | <u>1,286,726</u>   | 64.1%   |
| <b>ANTICIPATED SURPLUS (DEFICIT)</b>                                  | <u>\$ -</u>                     | <u>\$ -</u>                    | <u>\$ -</u>  | #DIV/0!   |

## 2019 Revenue Schedule

### Gloucester Township Fire District #2 Camden

|  | 2019 Proposed<br>Budget | 2018 Adopted<br>Budget | \$ Increase<br>(Decrease)<br>Proposed<br>vs. Adopted | % Increase<br>(Decrease)<br>Proposed vs.<br>Adopted |
|--|-------------------------|------------------------|--|---|
| <i>Fund Balance Utilized</i>   |                         |                        |  |   |
| Unrestricted Fund Balance  | \$ 273,982              | \$ 164,919             | \$ 109,063   | 66.1%   |
| Restricted Fund Balance  | -                       | -                      | -  | #DIV/0!   |
| Total Fund Balance Utilized  | 273,982                 | 164,919                | 109,063  | 66.1%   |
| <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 &amp; Deposits (List Accounts Separately)</i> |                         |                        |  |   |
| Investment Account #1  | 600                     | 600                    | -  | 0.0%  |
| Investment Account #2  |                         |                        | -  | #DIV/0!   |
| Investment Account #3  |                         |                        | -  | #DIV/0!   |
| Investment Account #4  |                         |                        | -  | #DIV/0!   |
| Total Interest on Investments & Deposits                                 | 600                     | 600                    | -  | 0.0%  |
| <i>Other Revenue (List in Detail)</i>                                    |                         |                        |  |   |
| Other Revenue #1   | 10,000                  | 10,000                 | -  | 0.0%  |
| Other Revenue #2   |                         |                        | -  | #DIV/0!   |
| Other Revenue #3   |                         |                        | -  | #DIV/0!   |
| Other Revenue #4   |                         |                        | -  | #DIV/0!   |
| Total Other Revenue  | 10,000                  | 10,000                 | -  | 0.0%  |
| <i>Operating Grant Revenue (List in Detail)</i>                          |                         |                        |  |   |
| Supplemental Fire Service Act (P.L.1985,c.295)                           | 7,473                   | 7,473                  | -  | 0.0%  |
| SAFER Grant  | 67,699                  | 84,349                 | (16,650)   | -19.7%  |
| Other Grant #2   |                         |                        | -  | #DIV/0!   |
| Other Grant #3   |                         |                        | -  | #DIV/0!   |
| Other Grant #4   |                         |                        | -  | #DIV/0!   |
| Other Grant #5   |                         |                        | -  | #DIV/0!   |
| Total Operating Grant Revenue  | 75,172                  | 91,822                 | (16,650)   | -18.1%  |
| <i>Revenues Offset with Appropriations</i>                               |                         |                        |  |   |
| <u>Uniform Fire Safety Act (P.L.1983,c.383)</u>                          |                         |                        |  |   |
| Reserves Utilized  |                         |                        | -  | #DIV/0!   |
| Annual Registration Fees   | 15,000                  | 15,000                 | -  | 0.0%  |
| Penalties and Fines  |                         |                        | -  | #DIV/0!   |
| Other Revenues   | 25,000                  | 25,000                 | -  | 0.0%  |
| Total Uniform Fire Safety Act  | 40,000                  | 40,000                 | -  | 0.0%  |
| <u>Other Revenues Offset with Appropriations (List)</u>                  |                         |                        |  |   |
| Other Offset Revenues #1   | 900                     | 900                    | -  | 0.0%  |
| Other Offset Revenues #2 - Reserve for FEMA Grant                        | 1,194,313               | -                      | 1,194,313  | #DIV/0!   |
| Other Offset Revenues #3   |                         |                        | -  | #DIV/0!   |
| Other Offset Revenues #4   |                         |                        | -  | #DIV/0!   |
| Total Other Revenues Offset with Appropriations                          | 1,195,213               | 900                    | 1,194,313  | 132701.4%   |
| Total Revenues Offset with Appropriations                                | 1,235,213               | 40,900                 | 1,194,313  | 2920.1%   |
| <b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>                          | <b>\$ 1,594,967</b>     | <b>\$ 308,241</b>      | <b>\$ 1,286,726</b>                                  | <b>417.4%</b>                                       |

## 2019 Appropriations Schedule

### Gloucester Township Fire District #2 Camden

|   | 2019 Proposed<br>Budget | 2018 Adopted<br>Budget | \$ Increase<br>(Decrease)<br>Proposed vs.<br>Adopted | % Increase<br>(Decrease)<br>Proposed vs.<br>Adopted |
|---|-------------------------|------------------------|--|---|
| <i>Administration - Personnel</i>   |                         |                        |  |   |
| Salary & Wages (excluding Commissioners)                                    | \$ 104,032              | \$ 98,573              | \$ 5,459   | 5.5%  |
| Commissioners   | \$ 23,500               | \$ 22,000              | 1,500  | 6.8%  |
| Fringe Benefits   | 13,374                  | 12,508                 | 866  | 6.9%  |
| Total Administration - Personnel  | <u>140,906</u>          | <u>133,081</u>         | <u>7,825</u>   | 5.9%  |
| <i>Administration - Other (List)</i>  |                         |                        |  |   |
| Other Admin Expense #1  | 83,210                  | 85,904                 | (2,694)  | -3.1%   |
| Other Admin Expense #2  |                         |                        | -  | #DIV/0!   |
| Other Admin Expense #3  |                         |                        | -  | #DIV/0!   |
| Contingent Expenses   |                         |                        | -  | #DIV/0!   |
| Other Assets, Non-Bondable #1 - Computers                                   | 17,100                  | 17,000                 | 100  | 0.6%  |
| Other Assets, Non-Bondable #2   |                         |                        | -  | #DIV/0!   |
| Other Assets, Non-Bondable #3   |                         |                        | -  | #DIV/0!   |
| Total Administration - Other  | <u>100,310</u>          | <u>102,904</u>         | <u>(2,594)</u>                                       | -2.5%   |
| Total Administration  | <u>241,216</u>          | <u>235,985</u>         | <u>5,231</u>   | 2.2%  |
| <i>Cost of Operations &amp; Maintenance - Personnel</i>                     |                         |                        |  |   |
| Salary & Wages  | 564,550                 | 469,413                | 95,137   | 20.3%   |
| Fringe Benefits   | 502,890                 | 443,565                | 59,325   | 13.4%   |
| Total Operations & Maintenance - Personnel                                  | <u>1,067,440</u>        | <u>912,978</u>         | <u>154,462</u>                                       | 16.9%   |
| <i>Cost of Operations &amp; Maintenance - Other (List)</i>                  |                         |                        |  |   |
| Other Operations & Maintenance Expense #1 - See Attached                    | 544,773                 | 612,003                | (67,230)   | -11.0%  |
| Other Operations & Maintenance Expense #2                                   |                         |                        | -  | #DIV/0!   |
| Other Operations & Maintenance Expense #3                                   |                         |                        | -  | #DIV/0!   |
| Contingent Expenses   |                         |                        | -  | #DIV/0!   |
| Other Assets, Non-Bondable #1 - Fire Equipment                              | 65,225                  | 58,375                 | 6,850  | 11.7%   |
| Other Assets, Non-Bondable #2 - Grant Match                                 | 5,000                   | 10,000                 | (5,000)  | -50.0%  |
| Other Assets, Non-Bondable #3 - Radios                                      | 6,100                   | 8,000                  | (1,900)  | -23.8%  |
| Total Operations & Maintenance - Other                                      | <u>621,098</u>          | <u>688,378</u>         | <u>(67,280)</u>                                      | -9.8%   |
| Total Operations & Maintenance  | <u>1,688,538</u>        | <u>1,601,356</u>       | <u>87,182</u>  | 5.4%  |
| <i>Appropriations Offset with Revenue - Personnel</i>                       |                         |                        |  |   |
| Salary & Wages  | 40,000                  | 40,000                 | -  | 0.0%  |
| Fringe Benefits   | -                       | -                      | -  | #DIV/0!   |
| Total Appropriations Offset with Revenue - Personnel                        | <u>40,000</u>           | <u>40,000</u>          | <u>-</u>   | 0.0%  |
| <i>Appropriations Offset with Revenue - Other (List)</i>                    |                         |                        |  |   |
| Other Expense #1 - Fire Prevention and Suppression                          | 900                     | 900                    | -  | 0.0%  |
| 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>900</u>              | <u>900</u>             | <u>-</u>   | 0.0%  |
| Total Appropriations Offset with Revenue                                    | <u>40,900</u>           | <u>40,900</u>          | <u>-</u>   | 0.0%  |
| <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>   | #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) - FEMA Grant - Airpacks                   | 1,194,313               | -                      | 1,194,313  | #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>1,194,313</u>        | <u>-</u>               | <u>1,194,313</u>                                     | #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) | 30,000                  | 30,000                 | -  | 0.0%  |
| Total Capital Appropriations  | 100,000                 | 100,000                | -  | 0.0%  |
| Total Principal Payments on Debt Service                                    | -                       | -                      | -  | #DIV/0!   |
| Total Interest Payments on Debt   | -                       | -                      | -  | #DIV/0!   |
| <b>TOTAL APPROPRIATIONS</b>   | <u>\$ 3,294,967</u>     | <u>\$ 2,008,241</u>    | <u>\$ 1,286,726</u>                                  | 64.1%   |

Gloucester Township  
Fire District #2  
Schedule of Other Expenses F-3

|  | Proposed<br>Budget<br>2019 | Adopted<br>Budget<br>2019 | \$ Increase<br>(Decrease) | % Increase<br>(Decrease) |
|--|----------------------------|---------------------------|---------------------------|--------------------------|
| <u>Administration - Other Expenses</u>               |                            |                           |                           |                          |
| Election   | 1,300                      | 1,300                     | 0                         | 0.0%                     |
| Subscriptions  | 3,000                      | 2,895                     | 105                       | 3.6%                     |
| Office Expense                                       | 7,000                      | 7,000                     | 0                         | 0.0%                     |
| Professional Services                                | 70,910                     | 73,710                    | (2,800)                   | -3.8%                    |
| Miscellaneous  | 1,000                      | 1,000                     | 0                         | 0.0%                     |
| Total Administration - Other Expenses                | 83,210                     | 85,905                    | -2,695                    | -3.1%                    |
| <u>Operations &amp; Maintenance - Other Expenses</u> |                            |                           |                           |                          |
| SFS Grant Expenditures                               | 7,473                      | 7,473                     | 0                         | 0.0%                     |
| Fire Prevention - Promotions                         | 21,000                     | 21,000                    | 0                         | 0.0%                     |
| Advertising  | 900                        | 900                       | 0                         | 0.0%                     |
| Insurance  | 48,600                     | 45,000                    | 3,600                     | 8.0%                     |
| Maintenance  | 154,250                    | 224,500                   | -70,250                   | -31.3%                   |
| Rental Charges                                       | 188,250                    | 188,250                   | 0                         | 0.0%                     |
| Supplies   | 9,500                      | 9,500                     | 0                         | 0.0%                     |
| Training/Education                                   | 29,900                     | 26,700                    | 3,200                     | 12.0%                    |
| Uniforms   | 16,975                     | 18,055                    | -1,080                    | -6.0%                    |
| Utilities  | 49,100                     | 51,800                    | -2,700                    | -5.2%                    |
| Reimbursements                                       | 18,825                     | 18,825                    | 0                         | 0.0%                     |
| Total Operations & Maintenance - Other Exp.          | 544,773                    | 612,003                   | -67,230                   | -11.0%                   |



# 2019 Schedule of Salaries and Benefits

Gloucester Township Fire District #2  
Camden

| <i>Administrative Positions Excluding Commissioners (List Individually)</i> | <i>Number of Staff</i> | <i>Annual Wages</i> | <i>2019 Proposed Budget Salary &amp; Wages</i> | <i>PERS Contribution</i> | <i>PERS Contribution</i> | <i>Employee Group Health Insurance</i> | <i>Other Fringe Benefits</i> | <i>2019 Proposed Budget Fringe Benefits</i> |
|---|------------------------|---------------------|--|--------------------------|--------------------------|--|------------------------------|---|
| Administrator   | 1                      | \$ 83,232           | \$ 83,232                                      |                          |                          | \$ 1,866                               | \$ 8,835                     | \$ 10,701                                   |
| Fire Prevention Clerk   | 1                      | 20,800              | 20,800   |                          | 464                      |  | 2,209                        | 2,209                                       |
| PERS  |                        |                     |  |                          |                          |  |                              | 464   |
| Position #4   |                        |                     |  |                          |                          |  |                              | -   |
| Position #5   |                        |                     |  |                          |                          |  |                              | -   |
| Position #6   |                        |                     |  |                          |                          |  |                              | -   |
| Position #7   |                        |                     |  |                          |                          |  |                              | -   |
| Position #8   |                        |                     |  |                          |                          |  |                              | -   |
| Total Administration  |                        |                     | \$ 104,032                                     | \$ 464                   | \$ -                     | \$ 1,866                               | \$ 11,044                    | \$ 13,374                                   |

| <i>Operation &amp; Maintenance Positions (List Individually)</i> | <i>Number of Staff</i> | <i>Annual Wages</i> | <i>2019 Proposed Budget Salary &amp; Wages</i> | <i>PERS Contribution</i> | <i>PERS Contribution</i> | <i>Employee Group Health Insurance</i> | <i>Other Fringe Benefits</i> | <i>2019 Proposed Budget Fringe Benefits</i> |
|--|------------------------|---------------------|--|--------------------------|--------------------------|--|------------------------------|---|
| Fire Official  | 1                      | \$ 64,662           | \$ 64,662                                      |                          |                          | \$ 37,903                              | \$ 16,115                    | \$ 54,018                                   |
| Firefighter  | 1                      | 91,976              | 91,976   |                          |                          | 37,902                                 | 16,115                       | 54,017                                      |
| Firefighter  | 1                      | 93,308              | 93,308   |                          |                          | 37,902                                 | 16,115                       | 54,017                                      |
| Firefighter  | 1                      | 89,973              | 89,973   |                          |                          | 37,902                                 | 16,115                       | 54,017                                      |
| Firefighter  | 1                      | 53,660              | 53,660   |                          |                          | 37,902                                 | 16,114                       | 54,016                                      |
| Firefighter  | 1                      | 53,660              | 53,660   |                          |                          | 37,902                                 | 16,114                       | 54,016                                      |
| Firefighter  | 1                      | 46,576              | 46,576   |                          |                          | 37,902                                 | 16,114                       | 54,016                                      |
| Overtime, Holiday & Vac Payout                                   | 7                      | 6,705               | 46,935   |                          |                          |  |                              | -   |
| Substitutes & Overnight Duty Crews                               | 20                     | 1,190               | 23,800   |                          |                          |  |                              | -   |
| PERS   |                        |                     |  |                          | 124,773                  |  |                              | 124,773                                     |
| Position #11   |                        |                     |  |                          |                          |  |                              | -   |
| Position #12   |                        |                     |  |                          |                          |  |                              | -   |
| Position #13   |                        |                     |  |                          |                          |  |                              | -   |
| Position #14   |                        |                     |  |                          |                          |  |                              | -   |
| Total Operation & Maintenance                                    |                        |                     | \$ 564,550                                     | \$ -                     | \$ 124,773               | \$ 265,315                             | \$ 112,802                   | \$ 502,890                                  |

| <i>Salary Offset by Revenue Positions (List Individually)</i> | <i>Number of Staff</i> | <i>Annual Wages</i> | <i>2019 Proposed Budget Salary &amp; Wages</i> | <i>PERS Contribution</i> | <i>PERS Contribution</i> | <i>Employee Group Health Insurance</i> | <i>Other Fringe Benefits</i> | <i>2019 Proposed Budget Fringe Benefits</i> |
|---|------------------------|---------------------|--|--------------------------|--------------------------|--|------------------------------|---|
| Fire Official   | 1                      | \$ 40,000           | \$ 40,000                                      |                          |                          |  |                              | \$ -  |
| Position #2   |                        |                     |  |                          |                          |  |                              | -   |
| Position #3   |                        |                     |  |                          |                          |  |                              | -   |
| Position #4   |                        |                     |  |                          |                          |  |                              | -   |
| Position #5   |                        |                     |  |                          |                          |  |                              | -   |
| Position #6   |                        |                     |  |                          |                          |  |                              | -   |
| Position #7   |                        |                     |  |                          |                          |  |                              | -   |
| Position #8   |                        |                     |  |                          |                          |  |                              | -   |
| Total Offset by Revenue                                       |                        |                     | \$ 40,000                                      | \$ -                     | \$ -                     | \$ -                                   | \$ -                         | \$ -  |
| Total Administration, Operations & Offset by Revenue          |                        |                     | \$ 708,582                                     | \$ 464                   | \$ 124,773               | \$ 267,181                             | \$ 123,846                   | \$ 516,264                                  |

# 2019 Proposed Capital Budget

Gloucester Township Fire District #2  
Camden

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

| List Project Separately    | Asset Type | Date of Local<br>Finance Board |  | Date of Voter<br>Approval | Affirmative<br>Vote<br>Percentage | 2019 Proposed |  | 2018 Adopted<br>Budget |
|----------------------------|------------|--------------------------------|--|---------------------------|-----------------------------------|---------------|--|------------------------|
|                            |            | Approval                       |  |                           |                                   | Budget        |  |                        |
| Capital Improvement #1     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #2     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #3     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #4     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #5     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #6     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #7     |            |                                |  |                           |                                   |               |  |                        |
| Total Capital Improvements |            |                                |  |                           |                                   |               |  |                        |

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

| List Project Separately                    | Asset Type | Date of Local<br>Finance Board |  | Date of Voter<br>Approval | Affirmative<br>Vote<br>Percentage | 2019 Proposed |  | 2018 Adopted<br>Budget |
|--|------------|--------------------------------|--|---------------------------|-----------------------------------|---------------|--|------------------------|
|  |            | Approval                       |  |                           |                                   | Budget        |  |                        |
| Capital Improvement #1                     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #2                     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #3                     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #4                     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #5                     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #6                     |            |                                |  |                           |                                   |               |  |                        |
| Capital Improvement #7                     |            |                                |  |                           |                                   |               |  |                        |
| Total Down Payments                        |            |                                |  |                           |                                   |               |  |                        |
| Total Capital Improvements & Down Payments |            |                                |  |                           |                                   |               |  |                        |
| RESERVE FOR FUTURE CAPITAL OUTLAYS         |            |                                |  |                           |                                   |               |  |                        |
| TOTAL CAPITAL APPROPRIATIONS               |            |                                |  |                           |                                   |               |  |                        |

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

Debt Service Schedule - Principal

Gloucester Township Fire District #2  
Camden

|  | Date of<br>Voter<br>Approval | % of<br>Voter<br>Approval | Date of Local<br>Finance Board<br>Approval | Current Year<br>(2018) | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Thereafter | Total Principal<br>Outstanding |
|--|------------------------------|---------------------------|--|------------------------|------|------|------|------|------|------|------------|--------------------------------|
|  |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| General Obligation Bonds                   |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| General Obligation Bond #1                 |                              |                           |  |                        |      |      |      |      |      |      |            | -                              |
| General Obligation Bond #2                 |                              |                           |  |                        |      |      |      |      |      |      |            | -                              |
| General Obligation Bond #3                 |                              |                           |  |                        |      |      |      |      |      |      |            | -                              |
| General Obligation Bond #4                 |                              |                           |  |                        |      |      |      |      |      |      |            | -                              |
| Total Principal - General Obligation Bonds |                              |                           |  | -                      |      |      | -    | -    | -    | -    | -          |                                |
| Bond Anticipation Notes                    |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| BAN #1                                     |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| BAN #2                                     |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| BAN #3                                     |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| BAN #4                                     |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Total Principal - BANs                     |                              |                           |  | -                      |      |      | -    | -    | -    | -    | -          |                                |
| Capital Leases                             |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Capital Lease #1                           |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Capital Lease #2                           |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Capital Lease #3                           |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Capital Lease #4                           |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Total Principal - Capital Leases           |                              |                           |  | -                      |      |      | -    | -    | -    | -    | -          |                                |
| Intergovernmental Loans                    |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Intergovernmental #1                       |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Intergovernmental #2                       |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Intergovernmental #3                       |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Intergovernmental #4                       |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Total Principal - Intergovernmental Loans  |                              |                           |  | -                      |      |      | -    | -    | -    | -    | -          |                                |
| Other Bonds or Notes Payable               |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Other Bonds or Notes #1                    |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Other Bonds or Notes #2                    |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Other Bonds or Notes #3                    |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Other Bonds or Notes #4                    |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
| Total Principal - Other Bonds or Notes     |                              |                           |  | -                      |      |      | -    | -    | -    | -    | -          |                                |
| TOTAL PRINCIPAL ALL OBLIGATIONS            |                              |                           |  |                        |      |      |      |      |      |      |            |                                |
|  |                              |                           |  | \$                     | \$   | \$   | \$   | \$   | \$   | \$   | \$         | \$                             |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    | -          | -                              |
|  |                              |                           |  | -                      | -    | -    | -    | -    | -    | -    |            |                                |

# Debt Service Schedule - Interest

Gloucester Township Fire District #2  
Camden

|  | Current Year<br>(2018) | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | Thereafter  | Total Interest<br>Payments<br>Outstanding |
|--|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---|
| <i>General Obligation Bonds</i>                |                        |             |             |             |             |             |             |             |   |
| General Obligation Bond #1                     |                        |             |             |             |             |             |             |             | \$ -                                      |
| General Obligation Bond #2                     |                        |             |             |             |             |             |             |             | -   |
| General Obligation Bond #3                     |                        |             |             |             |             |             |             |             | -   |
| General Obligation Bond #4                     |                        |             |             |             |             |             |             |             | -   |
| Total Interest - General Obligation Bonds      | -                      | -           | -           | -           | -           | -           | -           | -           | -   |
| <i>Bond Anticipation Notes</i>                 |                        |             |             |             |             |             |             |             |   |
| BAN #1   |                        |             |             |             |             |             |             |             | -   |
| BAN #2   |                        |             |             |             |             |             |             |             | -   |
| BAN #3   |                        |             |             |             |             |             |             |             | -   |
| BAN #4   |                        |             |             |             |             |             |             |             | -   |
| Total Interest Payments - BANs                 | -                      | -           | -           | -           | -           | -           | -           | -           | -   |
| <i>Capital Leases</i>                          |                        |             |             |             |             |             |             |             |   |
| Capital Lease #1                               |                        |             |             |             |             |             |             |             | -   |
| Capital Lease #2                               |                        |             |             |             |             |             |             |             | -   |
| Capital Lease #3                               |                        |             |             |             |             |             |             |             | -   |
| Capital Lease #4                               |                        |             |             |             |             |             |             |             | -   |
| Total Interest Payments - Capital Leases       | -                      | -           | -           | -           | -           | -           | -           | -           | -   |
| <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>\$ -</b>            | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</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

# 2019 Fund Balance Reconciliation

## Gloucester Township Fire District #2 Camden

### UNRESTRICTED FUND BALANCE

|   |                         |
|---|-------------------------|
| Beginning balance January 1, 2018 (1)                                 | \$ 450,479              |
| Less: Utilized in 2018 Adopted Budget                                 | 164,919                 |
| Proposed balance available  | <u>285,560</u>          |
| Estimated results of operations for the year ending December 31, 2018 |                         |
| Anticipated balance December 31, 2018                                 | <u>285,560</u>          |
| Less: Fund Balance utilized in 2019 Proposed Budget                   | 273,982                 |
| Plus: Accrued Unfunded Pension Liability (1)                          |                         |
| Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)    |                         |
| Proposed balance after utilization in 2019 Proposed Budget            | <u><u>\$ 11,578</u></u> |

### RESTRICTED FUND BALANCE

|   |                          |
|---|--------------------------|
| Beginning balance January 1, 2018 (1)   | \$ 507,697               |
| Less: Utilized in 2018 Adopted Budget   | -                        |
| Proposed balance available  | <u>507,697</u>           |
| Estimated results of operations for the year ending December 31, 2018           |                          |
| Anticipated balance December 31, 2018   | <u>507,697</u>           |
| Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes |                          |
| Less: Restricted Fund Balance released via Referendum Resolution                | -                        |
| Proposed balance after utilization in 2019 Proposed Budget                      | <u><u>\$ 507,697</u></u> |

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

# 2019 Referendums

## Gloucester Township Fire District #2 Camden

| Summary of Referendum Line Items   | 2019 Proposed<br>Budget Amount<br>Requested | 2018 Final Budget |
|------------------------------------|---|-------------------|
|                                    |   |                   |
|                                    |   |                   |
|                                    |   |                   |
|                                    |   |                   |
|                                    |   |                   |
|                                    |   |                   |
|                                    |   |                   |
| <b>Total Referendum Line Items</b> | <b>\$ -</b>                                 | <b>\$ -</b>       |

Tax Levy Requested minus Maximum Allowable Levy

\$ -

As this page is adjusted this amount changes, should = \$0

(For Reference Purposes Only - from Levy Cap Summary based on  
Information provided by the district- see instructions.)

| Summary of Release of Restricted Fund Balance Referendum Line Items | 2019 Proposed<br>Budget Amount<br>Requested | 2018 Final Budget |
|---|---|-------------------|
|   |   |                   |
|   |   |                   |
|   |   |                   |
|   |   |                   |
|   |   |                   |
|   |   |                   |
|   |   |                   |
| <b>Total Release of Restricted Fund Balance</b>                     | <b>\$ -</b>                                 | <b>\$ -</b>       |

# 2019 Levy Cap Summary

## Gloucester Township Fire District #2 Camden

### LEVY CAP CALCULATION

|   |    |                  |
|---|----|------------------|
| Prior Year Amount to be Raised by Taxation for Fire District Purposes | \$ | 1,700,000        |
| Changes in Service Provider (+/-)                                     |    | -                |
| DLGS Approved Adjustments   |    | -                |
| Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation    |    | 1,700,000        |
| Plus: 2% Cap Increase   |    | 34,000           |
| <b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>                          |    | <b>1,734,000</b> |

### Exclusions

|   |  |         |
|---|--|---------|
| Shared Service Exclusion  |  | -       |
| Change in Total Debt Service Appropriation  |  | -       |
| Allowable Pension Increases   |  | 26,549  |
| Allowable Increase in Health Care Costs   |  | (4,578) |
| 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  |  | 21,971  |

|  |         |                  |
|--|---------|------------------|
| Less: Cancelled or Unexpended Referendum Amounts           |         | -                |
| Increase in Ratable Valuation (New Construction/Additions) | \$      | 853,000          |
| Prior Year Local Fire District Tax Rate (3 decimals/\$100) | \$0.146 | 1,245            |
| <b>ADJUSTED TAX LEVY</b>                                   |         | <b>1,757,216</b> |

|  |           |                  |
|--|-----------|------------------|
| Amount Utilized from Levy Cap Bank from 2016             |           | -                |
| Amount Utilized from Levy Cap Bank from 2017             |           | -                |
| Amount Utilized from Levy Cap Bank from 2018             |           | -                |
| Maximum Tax Levy Before Referendum                       |           | 1,757,216        |
| Amount Proposed for Levy Cap Referendum                  |           | -                |
| <b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b> | <b>\$</b> | <b>1,757,216</b> |

### CAP BANK CALCULATION

|   |           |               |
|---|-----------|---------------|
| Amount to be Raised by Taxation                                   | \$        | 1,700,000     |
| Cap Bank Available from Prior Year (2016) for 2019 Budget         |           | 46,159        |
| Cap Bank Available from Prior Year (2017) for 2019 Budget         |           | 52,249        |
| Revised Cap Bank from Prior Year (2018) Available for 2019 Budget |           | 52,249        |
| Cap Bank Available from Prior Year (2018) for 2019 Budget         |           | 96,227        |
| Revised Cap Bank from Prior Year (2018) Available for 2020 Budget |           | 96,227        |
| Cap Bank from Current Year (2019) Available for 2020 Budget       |           | 57,216        |
| Cap Bank Available from 2019 for 2020 Budget                      | <b>\$</b> | <b>57,216</b> |

**Gloucester Township Fire District #2**  
**Camden**

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## 2019 Levy Cap Exclusion Calculations

### Gloucester Township Fire District #2 Camden

#### PENSION CONTRIBUTION CALCULATION

|  |           |
|--|-----------|
| 2019 Proposed Budget PERS Contribution Appropriated                        | \$ 464    |
| 2019 Proposed Budget PFRS Contribution Appropriated                        | 124,773   |
| Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs | -         |
| Net 2019 Base Amount   | 125,237   |
| 2018 Adopted Budget PERS Contribution                                      | 461       |
| 2018 Adopted Budget PFRS Contribution                                      | 98,227    |
| Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs    | -         |
| Net 2018 Base Amount   | 98,688    |
| Pension Contribution Exclusion   | \$ 26,549 |

#### LOSAP CALCULATION

|  |           |
|--|-----------|
| 2019 Proposed Budget LOSAP Appropriation | \$ 30,000 |
| 2018 Adopted Budget LOSAP Appropriation  | 30,000    |
| LOSAP Exclusion (+/-)                    | \$ -      |

#### DEBT SERVICE CALCULATION

|   |      |
|---|------|
| 2019 Proposed Budget Total Debt Service Appropriation                         | \$ - |
| 2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund   | -    |
| 2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue     | -    |
| 2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund | -    |
| 2019 Base Amount  | -    |
| 2018 Adopted Budget Total Debt Service Appropriation                          | -    |
| 2018 Adopted Budget Capital Appropriation Offset from Restricted Fund         | -    |
| 2018 Adopted Budget Capital Appropriation Offset from Grant Fund              | -    |
| 2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund       | -    |
| 2018 Base Amount  | -    |
| Debt Service Exclusion  | \$ - |

#### CAPITAL APPROPRIATION CALCULATION

|  |            |
|--|------------|
| 2019 Proposed Budget Total Capital Appropriation                         | \$ 100,000 |
| 2019 Proposed Budget Capital Appropriation Offset from Restricted Fund   | -          |
| 2019 Proposed Budget Capital Appropriation Offset from Grant Revenue     | -          |
| 2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund | -          |
| 2019 Base Amount   | 100,000    |
| 2018 Adopted Budget Total Capital Appropriation                          | 100,000    |
| 2018 Adopted Budget Capital Appropriation Offset from Restricted Fund    | -          |
| 2018 Adopted Budget Capital Appropriation Offset from Grant Revenue      | -          |
| 2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund  | -          |
| 2018 Base Amount   | 100,000    |
| Capital Expenditure Exclusion  | \$ -       |

#### HEALTH INSURANCE EXCLUSION CALCULATION

|  |            |
|--|------------|
| SFY 2019   |            |
| 2019 Proposed Budget Administration Health Insurance Appropriation               | \$ 1,866   |
| 2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation     | 265,315    |
| 2019 Proposed Budget Group Health Insurance                                      | 267,181    |
| 2018 Adopted Budget Administration Health Insurance Appropriation                | 1,600      |
| 2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation      | 227,314    |
| 2018 Adopted Budget Group Health Insurance                                       | 228,914    |
| Net Increase (Decrease)  | 38,267     |
| Net Increase Divided by 2018 Amount Budgeted = % Increase                        | 16.72%     |
| SFY 2019 State Health Average 0% Less 2% = % Increase Added to Current Levy      | -2.00%     |
| % Increase less % Increase Exclusion = % Increase Inside Cap                     | 18.72%     |
| % Increase Inside Cap * 2018 Expended = Added Amount Inside Cap                  | \$ 42,845  |
| % Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy          | \$ (4,578) |
| Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average) | \$ 38,267  |
| 2019 Increase in Appropriation   | \$ 38,267  |