

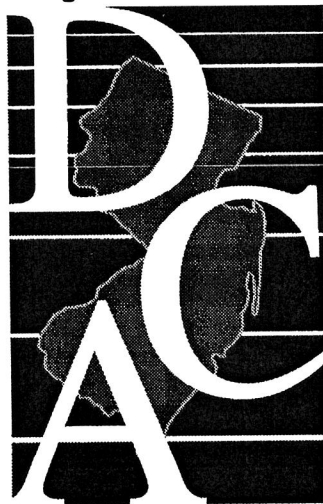
2020

Gloucester Township Fire District #2

Fire District Budget

www.glotwpfiredistrict2.com

Department Of



**Community
Affairs**

Division of Local Government Services

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LOCAL GOVT SERVICES

2020 FIRE DISTRICT BUDGET

Certification Section

2020

Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

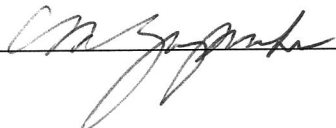
FISCAL YEAR: January 1, 2020 to December 31, 2020

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By:  Date: 1/2/20

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2020 PREPARER'S CERTIFICATION


Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Vince Passarella		
Title:	Certified Public Accountant		
Address:	830 E. Evesham Road Glendora, NJ 08029		
Phone Number:	856-939-9710	Fax Number:	856-939-0354
E-mail address:	vince@pscpanj.com		

**2020 PREPARER'S CERTIFICATION
OTHER ASSETS**


Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Vince Passarella		
Title:	Certified Public Accountant		
Address:	830 E. Evesham Road Glendora, NJ 08029		
Phone Number:	856-939-9710	Fax Number:	856-939-0354
E-mail address:	vince@pscpanj.com		

2020 APPROVAL CERTIFICATION

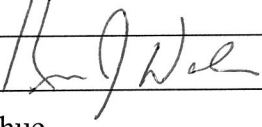
Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

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

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

Officer's Signature:			
Name:	Kevin Donahue		
Title:	Secretary/Treasurer		
Address:	43 Somerdale Road Blackwood, NJ 08012		
Phone Number:	856-228-3370	Fax Number:	856-545-7485
E-mail address:	kdonahue@gtfd2.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.glotwpfiredistrict2.com
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other organization which received any remuneration of \$17,500 or more during the preceding fiscal year for any service whatsoever rendered to the Fire District, but shall not include volunteers receiving benefits under a Length of Service Award Program (LOSAP).

It is hereby certified by the below authorized representative of the Fire District that the Fire District's website or webpage as identified above complies with the minimum statutory requirements of N.J.S.A. 40A:14-70.2 as listed above. A check in each of the above boxes signifies compliance.

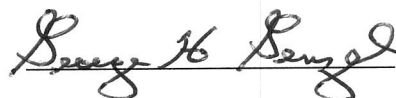
Name of Officer Certifying compliance

George Genzel

Title of Officer Certifying compliance

Chairman

Signature



2020 FIRE DISTRICT BUDGET RESOLUTION

Gloucester Township Fire District #2

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

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 11, 2019; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,172,061, which includes an amount to be raised by taxation of \$1,734,000, and Total Appropriations of \$2,172,061; and

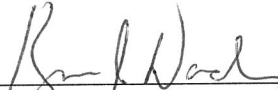
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 11, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 8, 2020.



 (Secretary's Signature)

12/11/19

 (Date)

Board of Commissioners Recorded Vote

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

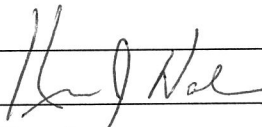
2020 ADOPTION CERTIFICATION

Gloucester Township Fire District #2

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 8th day of January, 2020.

Officer's Signature:			
Name:	Kevin Donahue		
Title:	Secretary/Treasurer		
Address:	43 Somerdale Road Blackwood, NJ 08012		
Phone Number:	856-282-3370	Fax Number:	856-545-7485
E-mail address:	kdonahue@gtfd2.com		

2020 ADOPTED BUDGET RESOLUTION

Gloucester Township Fire District #2

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

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 2 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 8, 2020 and

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

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

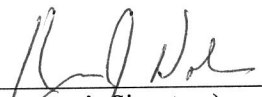
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,172,061, which includes amount to be raised by taxation of \$1,734,000, and Total Appropriations of \$2,172,061; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on January 8, 2020 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and, *[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 \$2,172,061, which includes amount to be raised by taxation of \$1,734,000, and Total Appropriations of \$2,172,061; and

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

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



 (Secretary's Signature)

1/8/2020

 (Date)

Board of Commissioners Recorded Vote

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

2020 FIRE DISTRICT BUDGET
Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Gloucester Township Fire District #2

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

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

1. When is the Fire District's annual election? (February and/or November). If November, was the resolution submitted to the Division?
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.
3. **Explain any variances over +/-10% for each line item.** Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.
4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.
5. Does the Fire District plan on exceeding the Levy Cap? NO If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation.
7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.
8. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.
9. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

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

Total Assessed Valuation of District	\$1,163,219,400
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.146

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

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

No		Yes	
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2020 Budget Message & Analysis

Gloucester Township Fire District #2

Fiscal Year: January 1, 2020 to December 31, 2020

1. The proposed 2020 Annual Budget calls for appropriations in the amount of \$2,172,061 appropriations for 2019 Adopted Budget were \$3,320,480; this is a decrease of \$1,148,420 or 34.6%.

Unrestricted Funds Balance has decreased to \$252,506 in the proposed 2020 Annual Budget. This is a decrease of \$21,476 or 7.8% from the 2019 Adopted Budget. This decrease is a result of anticipated lower health benefit and legal costs.

Interest on Investments has increased to \$700 in the proposed 2020 Annual Budget. This is an increase of \$100 or 16.7% from the 2019 Adopted Budget. This increase is a result of overall bank account balances on interest bearing accounts.

Other Revenue from GT Fire District # 1 is a new line item in the 2020 Annual Budget in the amount of \$13,400. FD # 1 was awarded a grant to assist with Fire Fighter new equipment and physicals. The intended use of this grant covered multiple Fire Districts in Gloucester Township.

Total Other Revenues Offset with Appropriations has decreased to \$42,073 in the proposed 2020 Annual Budget. This is a decrease of \$1,178,653 or 96.6% from the 2019 Adopted and Amended Budget. The decrease is due to the one-time FEMA Grant received in 2019 for Air Packs in the amount of \$1,194,313.

Administration Fringe Benefits has increased to \$16,626 in the proposed 2020 Annual Budget. This is an increase of \$3,252 or 24.3% from the 2019 Adopted Budget. The increase is due to anticipated payroll tax associated with Administrator and Fire Prevention Clerk salary increases.

Other Admin Expense #1 has decreased to \$74,710 in the proposed 2020 Annual Budget. This is a decrease of \$8,500 or 10.2% from the 2019 Adopted Budget. The decrease is due to anticipated lower Legal Fee Expense.

Other Assets-Radios has decreased to \$3,100 in the proposed 2020 Annual Budget. This is a decrease of \$3,000 or 49.2% from the 2019 Adopted Budget. Several radios have been replaced in recent prior years thus the District is only anticipating one radio replacement in 2020.

Total Deferred Charges has decreased to \$42,073 in the proposed 2020 Annual Budget. This is a decrease of \$1,177,753 or 96.6% from the 2019 Adopted Budget. This is due to the one-time purchase of Air Packs with funds received from a FEMA Grant.

2020 Budget Message & Analysis

Gloucester Township Fire District #2

Fiscal Year: January 1, 2020 to December 31, 2020

2. The amount to be raised from taxation for the proposed 2020 Annual Budget is \$1,734,000; the amount is 2% higher than the 2019 Adopted Budget. The amount is under the maximum amount allowed to be raised by taxation. The District will utilize \$252,506 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 2020.
6. N/A
7. N/A

FIRE DISTRICT CONTACT INFORMATION 2020

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

Name of Fire District:	Gloucester Township Fire District #2		
Address:	43 Somerdale Road		
City, State, Zip:	Blackwood	NJ	08012
Phone: (ext.)	856-228-3370 <i>278</i>	Fax:	856-545-7485
Fire District E-mail:	wrobb@gtfd2.com		

Preparer's Name:	Vince 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@pscpanj.com		

Chairman:	George Genzel		
Phone: (ext.)	856-228-3370	Fax:	856-545-7485
E-mail:	ggenzel@gtfd2.com		

Secretary/Treasurer:	Kevin Donahue		
Phone: (ext.)	856-228-3370	Fax:	856-545-7485
E-mail:	kdonahue@gtfd2.com		

Name of Auditor:	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:	chess@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Gloucester Fire District #2

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? 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, 2020 to December 31, 2020

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." 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. 23
 - d. Fixed
 - e. 2019 - \$30,000, 2020 - \$25,000
 - 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
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	2018	Chevrolet	Tahoe	1GNSKFEC1JR157517	27473MG	Chief Millisky
Duty Car	Battalion 82	2010	Ford	Expedition XLT	1FMJU1G56AEB64983	MG88268	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)

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

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

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

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

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

Gloucester Township Fire District #2
Camden

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Fire District (W-2/ 1099)				Total Compensation All Public Entities				
			Commissioner	Former Officer	Base Salary/Stipend	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District		Names of Other Public Entities where Individual is an Employee or Member of the Governing Body	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/ 1099)
1 George Genzel	Chairperson		X	X	\$ 4,700	NONE	NONE	\$ 4,700					\$ 4,700
2 Kevin Donahue	Secretary/Treasurer		X	X	4,700	NONE	NONE	4,700					4,700
3 Ray Evans	Secondary Chairman		X		4,700	NONE	NONE	4,700	Gloucester Twp Emergency Mgmt	Coordinator	29,910		34,610
4 Joseph Reichert	Commissioner		X		4,700	NONE	NONE	4,700					4,700
5 Larry Grady	Commissioner		X		4,700	NONE	NONE	4,700					4,700
6					-	-	-	-					-
7					-	-	-	-					-
8					-	-	-	-					-
9					-	-	-	-					-
10					-	-	-	-					-
11					-	-	-	-					-
12					-	-	-	-					-
13					-	-	-	-					-
14					-	-	-	-					-
15					-	-	-	-					-
Total:					\$ 23,500	\$ -	\$ -	\$ -	\$ 23,500		\$ 29,910	\$ -	\$ 53,410

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 Members (Medical & Rx) Proposed		Annual Cost Estimate per Employee Proposed		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Budget	Budget	Budget	Budget						
Active Employees - Health Benefits - Annual Cost										
Single Coverage					\$ -			\$ -		#DIV/0!
Parent & Child					-			-		#DIV/0!
Employee & Spouse (or Partner)	1	36,482	36,482	36,482	36,482	1	37,903	37,903	(1,421)	-3.7%
Family	6	36,481	218,886	218,886	218,886	6	37,902	227,412	(8,526)	-3.7%
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	7		255,368	255,368	255,368	7		265,315	(9,947)	-3.7%
Commissioners - Health Benefits - Annual Cost										
Single Coverage					-			-		#DIV/0!
Parent & Child					-			-		#DIV/0!
Employee & Spouse (or Partner)					-			-		#DIV/0!
Family					-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	0					0				#DIV/0!
Retirees - Health Benefits - Annual Cost										
Single Coverage					-			-		#DIV/0!
Parent & Child					-			-		#DIV/0!
Employee & Spouse (or Partner)					-			-		#DIV/0!
Family					-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)										
Subtotal	0					0				#DIV/0!
GRAND TOTAL	7		\$ 255,368	\$ 255,368	\$ 255,368	7		\$ 265,315	\$ (9,947)	-3.7%

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

2020 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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

Name of Fire District:

Gloucester Township Fire District #2

County:

Camden

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$	1,700,000
Cap Bank Available from 2017 (See Levy Cap Certification)		52,249
Cap Bank Available from 2018 (See Levy Cap Certification)		96,227
Cap Bank Available from 2019 (See Levy Cap Certification)		61,794
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Cap Bank Used from 2019		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		1,163,219,400
New Ratables - Increase in Valuations (New Construction and Additions)		1,991,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.146
Projected Tax Rate based upon Proposed Levy		0.148814307

2020 Budget Summary

Gloucester Township Fire District #2 Camden

	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 252,506	\$ 273,982	\$ (21,476)	-7.8%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	700	600	100	16.7%
Total Other Revenue	23,400	10,000	13,400	134.0%
Total Operating Grant Revenue	79,382	75,172	4,210	5.6%
Total Revenues Offset with Appropriations	<u>82,073</u>	<u>1,260,726</u>	<u>(1,178,653)</u>	-93.5%
Total Revenues and Fund Balance Utilized	438,061	1,620,480	(1,182,419)	-73.0%
Amount to be Raised by Taxation to Support Budget	<u>1,734,000</u>	<u>1,700,000</u>	<u>34,000</u>	2.0%
Total Anticipated Revenues	<u>2,172,061</u>	<u>3,320,480</u>	<u>(1,148,420)</u>	-34.6%
APPROPRIATIONS				
Total Administration	238,048	241,216	(3,168)	-1.3%
Total Cost of Operations & Maintenance	1,746,039	1,688,538	57,501	3.4%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	40,900	40,900	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	42,073	1,219,826	(1,177,753)	-96.6%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	25,000	30,000	(5,000)	-16.7%
Total Capital Appropriations	80,000	100,000	(20,000)	-20.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Appropriations	<u>2,172,061</u>	<u>3,320,480</u>	<u>(1,148,420)</u>	-34.6%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2020 Revenue Schedule

Gloucester Township Fire District #2
Camden

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 252,506	\$ 273,982	\$ (21,476)	-7.8%
Restricted Fund Balance	-		-	#DIV/0!
Total Fund Balance Utilized	<u>252,506</u>	<u>273,982</u>	<u>(21,476)</u>	-7.8%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	#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	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	700	600	100	16.7%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>700</u>	<u>600</u>	<u>100</u>	16.7%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1	10,000	10,000	-	0.0%
Other Revenue #2 - From GT Fire District #1	13,400		13,400	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	<u>23,400</u>	<u>10,000</u>	<u>13,400</u>	134.0%
<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	71,909	67,699	4,210	6.2%
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	<u>79,382</u>	<u>75,172</u>	<u>4,210</u>	5.6%
<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	<u>40,000</u>	<u>40,000</u>	<u>-</u>	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1		900	(900)	-100.0%
Other Offset Revenues #2 - Reserve for FEMA Grant		1,194,313	(1,194,313)	-100.0%
Other Offset Revenues #3 - SAFER Grant Leftover Funds		25,513	(25,513)	-100.0%
Other Offset Revenues #4 - FEMA AFG Grant (Diesel Exhaust Capture System)	42,073		42,073	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>42,073</u>	<u>1,220,726</u>	<u>(1,178,653)</u>	-96.6%
Total Revenues Offset with Appropriations	<u>82,073</u>	<u>1,260,726</u>	<u>(1,178,653)</u>	-93.5%
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 438,061</u>	<u>\$ 1,620,480</u>	<u>\$ (1,182,419)</u>	-73.0%

2020 Appropriations Schedule

Gloucester Township Fire District #2 Camden

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 106,113	\$ 104,032	\$ 2,081	2.0%
Commissioners	\$ 23,500	\$ 23,500	-	0.0%
Fringe Benefits	16,626	13,374	3,252	24.3%
Total Administration - Personnel	<u>146,238</u>	<u>140,906</u>	<u>5,332</u>	<u>3.8%</u>
<i>Administration - Other (List)</i>				
Other Admin Expense #1	74,710	83,210	(8,500)	-10.2%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1 - Computers	17,100	17,100	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>91,810</u>	<u>100,310</u>	<u>(8,500)</u>	<u>-8.5%</u>
Total Administration	<u>238,048</u>	<u>241,216</u>	<u>(3,168)</u>	<u>-1.3%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	589,447	564,550	24,897	4.4%
Fringe Benefits	539,843	502,890	36,953	7.3%
Total Operations & Maintenance - Personnel	<u>1,129,290</u>	<u>1,067,440</u>	<u>61,850</u>	<u>5.8%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1 - See Attached	546,249	544,773	1,476	0.3%
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	62,400	65,225	(2,825)	-4.3%
Other Assets, Non-Bondable #2 - Grant Match	5,000	5,000	-	0.0%
Other Assets, Non-Bondable #3 - Radios	3,100	6,100	(3,000)	-49.2%
Total Operations & Maintenance - Other	<u>616,749</u>	<u>621,098</u>	<u>(4,349)</u>	<u>-0.7%</u>
Total Operations & Maintenance	<u>1,746,039</u>	<u>1,688,538</u>	<u>57,501</u>	<u>3.4%</u>
<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>	<u>0.0%</u>
<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>	<u>0.0%</u>
Total Appropriations Offset with Revenue	<u>40,900</u>	<u>40,900</u>	<u>-</u>	<u>0.0%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Deferred Charge #1 (cite statute) - FEMA Grant - Airpacks		1,194,313	(1,194,313)	-100.0%
Deferred Charge #2 (cite statute) - SAFER Grant - FF Rich Knight		25,513	(25,513)	-100.0%
Deferred Charge #3 (cite statute) - FEMA AFG Grant - Diesel Exhaust Capture System	42,073		42,073	#DIV/0!
Deferred Charge #4 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>42,073</u>	<u>1,219,826</u>	<u>(1,177,753)</u>	<u>-96.6%</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	25,000	30,000	(5,000)	-16.7%
Total Capital Appropriations	80,000	100,000	(20,000)	-20.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	<u>\$ 2,172,061</u>	<u>\$ 3,320,480</u>	<u>\$ (1,148,420)</u>	<u>-34.6%</u>

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

	Proposed Budget 2020	Adopted Budget 2019	\$ Increase (Decrease)	% Increase (Decrease)
<u>Administration - Other Expenses</u>				
Election	2,000	1,300	700	53.8%
Subscriptions	3,200	3,000	200	6.7%
Office Expense	7,000	7,000	0	0.0%
Professional Services	60,010	70,910	(10,900)	-15.4%
Miscellaneous	2,500	1,000	1,500	150.0%
Total Administration - Other Expenses	74,710	83,210	-8,500	-10.2%
<u>Operations & 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	51,030	48,600	2,430	5.0%
Maintenance	144,250	154,250	-10,000	-6.5%
Rental Charges	188,250	188,250	0	0.0%
Supplies	9,500	9,500	0	0.0%
Training/Education	30,700	29,900	800	2.7%
Uniforms	17,000	16,975	25	0.1%
Utilities	57,321	49,100	8,221	16.7%
Reimbursements	18,825	18,825	0	0.0%
Total Operations & Maintenance - Other Exp.	546,249	544,773	1,476	0.3%

2020 Schedule of Salaries and Benefits

Gloucester Township Fire District #2
Camden

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution	Contribution			
Administrator	1	\$ 84,897	\$ 84,897	-	-	\$ 1,880	\$ 11,422	\$ 13,302	
Fire Prevention Clerk	1	21,216	21,216	-	468	-	2,856	2,856	
PERS								468	
Position #4								-	
Position #5								-	
Position #6								-	
Position #7								-	
Position #8								-	
Total Administration			\$ 106,113	\$ 468	-	\$ 1,880	\$ 14,278	\$ 16,626	

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution	Contribution			
Fire Official (Ken)	1	\$ 74,155	\$ 74,155	-	-	\$ 36,482	\$ 16,884	\$ 53,366	
Firefighter (Al)	1	101,696	101,696	-	-	36,481	16,884	53,365	
Firefighter (Nick P)	1	95,094	95,094	-	-	36,481	16,884	53,365	
Firefighter (Nick G)	1	92,742	92,742	-	-	36,481	16,883	53,364	
Firefighter (Rick)	1	59,225	59,225	-	-	36,481	16,883	53,364	
Firefighter (Nick R)	1	56,970	56,970	-	-	36,481	16,883	53,364	
Firefighter (Rob L)	1	49,963	49,963	-	-	36,481	16,883	53,364	
Overtime, Holiday & Vac Payout	7	5,115	35,802	-	-	-	-	-	
Substitutes & Overnight Duty Crews	24	992	23,800	-	-	126,165	40,126	126,165	
PFRS								40,126	
Retirement Expenses								-	
Position #12								-	
Position #13								-	
Position #14								-	
Total Operation & Maintenance			\$ 589,447	\$ -	\$ 126,165	\$ 255,368	\$ 158,310	\$ 539,843	

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution	Contribution			
Fire Official (Ken)	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			\$ 735,560	\$ 468	\$ 126,165	\$ 257,248	\$ 172,588	\$ 556,469	

2020 Proposed Capital Budget

Gloucester Township Fire District #2
Camden

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

<i>List Project Separately</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
Capital Improvement #1				-	-
Capital Improvement #2					
Capital Improvement #3					
Capital Improvement #4					
Capital Improvement #5					
Capital Improvement #6					
Capital Improvement #7					
Total Capital Improvements				-	-

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

<i>List Project Separately</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2020 Proposed Budget</i>	<i>2019 Adopted Budget</i>
Capital Improvement #1					
Capital Improvement #2					
Capital Improvement #3					
Capital Improvement #4					
Capital Improvement #5					
Capital Improvement #6					
Capital Improvement #7					
Total Down Payments				-	-
Total Capital Improvements & Down Payments				80,000	100,000

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

	80,000	100,000
\$	80,000	\$ 100,000

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 Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1				-								\$ -
General Obligation Bond #2				-								-
General Obligation Bond #3				-								-
General Obligation Bond #4				-								-
Total Principal - General Obligation Bonds				-								-
Bond Anticipation Notes												
BAN #1				-								-
BAN #2				-								-
BAN #3				-								-
BAN #4				-								-
Total Principal - BANS				-								-
Capital Leases												
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				-								-

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

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

Debt Service Schedule - Interest

Gloucester Township Fire District #2
Camden

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS	-	-	-	-	-	-	-	-	
Capital Leases									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	-	-	-	-	-	-	-	-	
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	
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 Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OBLIGATIONS	\$	\$	\$	\$	\$	\$	\$	\$	\$

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

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

2020 Fund Balance Reconciliation

Gloucester Township Fire District #2 Camden

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 529,985
Less: Utilized in 2019 Adopted Budget	273,982
Proposed balance available	<u>256,003</u>
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	256,003
Less: Fund Balance utilized in 2020 Proposed Budget	252,506
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 3,497</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 607,697
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	<u>607,697</u>
Estimated results of operations for the year ending December 31, 2019	106,806
Anticipated balance December 31, 2019	<u>714,503</u>
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 714,503</u></u>

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

2020 Referendums

Gloucester Township Fire District #2
Camden

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

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

\$ -

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

2020 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		-	
		<hr/>	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,700,000	
Plus: 2% Cap Increase		34,000	
		<hr/>	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,734,000	

Exclusions

Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		1,396	
Allowable Increase in Health Care Costs		-	
Changes in LOSAP Contributions (+/-)		-	
Extraordinary Costs due to a "Declared" Emergency		-	
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		<hr/>	
Total Exclusions		1,396	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	1,991,000	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.146	2,907
		<hr/>	
ADJUSTED TAX LEVY		1,738,303	

Amount Utilized from Levy Cap Bank from 2017		-	
Amount Utilized from Levy Cap Bank from 2018		-	
Amount Utilized from Levy Cap Bank from 2019		<hr/>	
Maximum Tax Levy Before Referendum		1,738,303	
Amount Proposed for Levy Cap Referendum		<hr/>	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 1,738,303	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,734,000	
Cap Bank Available from Prior Year (2017) for 2020 Budget		52,249	
Cap Bank Available from Prior Year (2018) for 2020 Budget		<hr/>	
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		96,227	96,227
Cap Bank Available from Prior Year (2019) for 2020 Budget		<hr/>	
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		61,794	61,794
Cap Bank from Current Year (2020) Available for 2021 Budget		<hr/>	
Cap Bank Available from 2020 for 2021 Budget		4,303	4,303
		<hr/>	
	\$	4,303	

2020 Levy Cap Exclusion Calculations

Gloucester Township Fire District #2 Camden

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 468
2020 Proposed Budget PFRS Contribution Appropriated	126,165
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	126,633
2019 Adopted Budget PERS Contribution	464
2019 Adopted Budget PFRS Contribution	124,773
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	125,237
Pension Contribution Exclusion	\$ 1,396

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ 25,000
2019 Adopted Budget LOSAP Appropriation	30,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ -
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	-
2019 Adopted Budget Total Debt Service Appropriation	-
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	-
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$ 80,000
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2020 Base Amount	80,000
2019 Adopted Budget Total Capital Appropriation	100,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	100,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	0.0%
2020 Proposed Budget Administration Health Insurance Appropriation	\$ 1,880
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	255,368
2020 Proposed Budget Group Health Insurance	257,248
2019 Adopted Budget Administration Health Insurance Appropriation	1,866
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	265,315
2019 Adopted Budget Group Health Insurance	267,181
Net Increase (Decrease)	(9,933)
Net Increase Divided by 2019 Amount Budgeted = % Increase	0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2020 Increase in Appropriation	\$ -