

2024

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 - December 31, 2024

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By:   Date: **02/23/2024**

General Instructions to Complete the Fire District Budget Workbook

- a) This workbook shall be used for completing the Fire District Introduced and Adopted Budgets.
- b) It is designed to automatically calculate amounts linked from various data entry points.
- c) The individual tabs containing formulas are locked to protect the formulas.
- d) Fill in only the gray and yellow highlighted sections of the worksheet.
- e) Begin by navigating to the "KEY INPUTS" tab.

Select the Fire District by clicking on cell B2 and selecting from the dropdown menu. This will populate the entity name and

- f) county. Continue to complete each of the fields in order to populate standard information throughout the workbook.

When copying information from another document, users must select "Paste Values" when pasting the information into this

- g) workbook.

- h) In all applicable signature lines, insert the email address of the applicable official.

Once approved by the Board of Fire Commissioners, the completed Introduced Budget must be submitted to the Division via the FAST "Introduced Budget" record portal and it must be precisely named as: **<municode>_introbudget_20xx**. The list of

- i) muncodes for Fire Districts can be found at:

<https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf>

Once approved by the Board of Fire Commissioners, the completed Adopted Budget must be submitted to the Division via the FAST "Adopted Budget" record portal and it must be precisely named as: **<municode>_adoptbudget_20xx**. The list of

- j) muncodes for Fire Districts can be found at:

<https://www.nj.gov/dca/divisions/dlgs/pdf/Fire%20District%20MuniCodes.pdf>

- k) Only the Designated Officials for the Fire District have access to the "Submit for Review" tab within the FAST portal.

- l) Please review the additional instructions "FAST System for Fire Districts: Introduction and User Guide" link below:

<https://www.nj.gov/dca/divisions/dlgs/pdf/FAST%20Fire%20Budget%20User%20Guide.pdf>

Year	2024	Board of Fire Commissioners:	
Fire District	Evesham Township FD No. 1	Chairperson	Benjamin Guerrini
County	Burlington	Treasurer	Elizabeth Baugh
Web Address	Eveshamfire.org	Secretary	Christian Smith
Election Month	November	Commissioner	John Behnke
		Commissioner	Brian Rowe

Certification Sections		Expand Section Length	
Preparer and Preparer - Other Assets Certification		Vehicle List	Standard
Preparer Name	Maureen P. Mitchell	Accumulated Absences	Expanded
Title	Business Manager	Salary & Benefit Detail	Standard
Address	984 Tuckerton Road, Evesham, NJ 08053	Capital Budget Detail	Standard
Phone	856-983-2750 x7205		
Fax	856-797-2069		
Email	mmitchell@eveshamfire.org		

Approval Certification	
Officer's Name	Christian Smith
Title	Secretary, Board of Fire Commissioners
Address	984 Tuckerton Road, Evesham, NJ 08053
Phone	856-983-2750
Fax	856-797-2069
Email	csmith@eveshamfire.org

Internet Certification	
Officer's Name	Maureen P. Mitchell
Title	Business Manager

Adoption Certification	
Officer's Name	Christian Smith
Title	Secretary, Board of Fire Commissioners
Address	984 Tuckerton Road, Evesham, NJ 08053
Phone	856-983-2750
Fax	856-797-2069
Email	csmith@eveshamfire.org

2024

Evesham Township FD No. 1

Fire District Budget

Eveshamfire.org



2024 FIRE DISTRICT BUDGET
Certification Section

2024

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2024 PREPARER'S CERTIFICATION

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 stature 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:	mmitchell@eveshamfire.org
Name:	Maureen P. Mitchell
Title:	Business Manager
Address:	984 Tuckerton Road, Evesham, NJ 08053
Phone Number:	856-983-2750 x7205
Fax Number:	856-797-2069
E-mail Address:	mmitchell@eveshamfire.org

2024 PREPARER'S CERTIFICATION OTHER ASSETS

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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:	mmitchell@eveshamfire.org
Name:	Maureen P. Mitchell
Title:	Business Manager
Address:	984 Tuckerton Road, Evesham, NJ 08053
Phone Number:	856-983-2750 x7205
Fax Number:	856-797-2069
E-mail Address:	mmitchell@eveshamfire.org

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	Eveshamfire.org
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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 organizations 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:	Maureen P. Mitchell
Title of Officer Certifying Compliance:	Business Manager
Signature:	mmitchell@eveshamfire.org

2024 APPROVAL CERTIFICATION

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a of the Annual Budget approved by resolution of 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 October 12, 2023.

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

Officer's Signature:	csmith@eveshamfire.org
Name:	Christian Smith
Title:	Secretary, Board of Fire Commissioners
Address:	984 Tuckerton Road, Evesham, NJ 08053
Phone Number:	856-983-2750
Fax Number:	856-797-2069
E-mail Address:	csmith@eveshamfire.org

2024 FIRE DISTRICT BUDGET RESOLUTION

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for Evesham Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented before the Board of Commissioners of the Fire District at its open public meeting of October 12, 2023; 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.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$15,811,625.14 which includes an amount to be raised by taxation of \$12,317,777.14 and Total Appropriations of \$15,811,625.24; 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 October 12, 2023 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 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 November 9, 2023.

csmith@eveshamfire.org
(Secretary's Signature)

10/12/2023
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Benjamin Guerrini	X			
Elizabeth Baugh	X			
John Behnke	X			
Brian Rowe	X			
Christian Smith	X			

2024 ADOPTION CERTIFICATION

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 November 9, 2023.

Officer's Signature:	csmith@eveshamfire.org		
Name:	Christian Smith		
Title:	Secretary, Board of Fire Commissioners		
Address:	984 Tuckerton Road, Evesham, NJ 08053		
Phone Number:	856-983-2750	Fax:	856-797-2069
E-mail address:	csmith@eveshamfire.org		

2024 ADOPTED BUDGET RESOLUTION

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for the Evesham Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of November 9, 2023; 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.); and

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$15,501,109.14 which includes amount to be raised by taxation of \$12,007,261.14, and Total Appropriations of \$15,501,109.14; 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 November 9, 2023 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenue of \$15,501,109.14, which includes amount to be raised by taxation of \$12,007,261.14, and Total Appropriations of \$15,501,109.14; ;

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 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.

csmith@eveshamfire.org
(Secretary's Signature)

11/20/2023
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Benjamin Guerrini	X			
Elizabeth Baugh				X
John Behnke	X			
Brian Rowe				X
Christian Smith	X			

**2024 FIRE DISTRICT BUDGET
Narrative and Information Section**

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

1. When is the Fire District’s annual election? (February and/or November)
If November, was the resolution submitted to the Division?

November
Yes

2. Complete a brief statement on the 2024 proposed Annual Budget and make comparison to the 2023 adopted budget.

The 2024 Budget is a slight increase (3.66 cents) over 2023 Budget but includes additional Capital purchases and increase in staffing.

3. Explain any variances over +/-10% for each line item. Attach in FAST any supporting documentation that will help to explain reason for the increase/decrease in the budgeted line item.

Fund Balance is increased by the sale of a Ladder during 2023 in the amount of \$535,000 to be used towards the purchase of a replacement apparatus. We are increasing the anticipation of interest revenue by \$40,000 to represent actual collections in 2023. We raised EMS fees in 2023 effective 8/1/23 so we are anticipating \$50,000 more in revenue which is in line with our current collections. In addition we anticipated \$50,000 more in Uniform Fire Revenues and expenses due to actual collections in 2023. Our operations and Maintenance expenses increased by 13.2% due to pension & healthcare increases, additional personnel and contractual increases. We are adding 4 additional FF/EMT positions to allow the organization to grow and provide appropriate promotions to supervision. We increased our allocation of Fire Prevention Salaries to account for the additional revenue we are receiving. We need to update all of our publications and we want to add additional programs to our fire prevention program to reach more children, so we are increasing the Fire Prevention Other expenses line item with the additional dedicated revenue we will receive. Our Capital Budget increased by \$1,241,000 but is offset by the sale of the Ladder above.

4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year’s budget.

The net Assessed Value Taxable (the amount that the tax rate is based upon) certified by the Township Tax Assessor as of 10/1/23 is \$5,291,683,807, an overall decrease of approximately \$2,898,631 from the previous year. Each penny of the tax rate is equal to \$530,681 of spending. The last figure provided by the Tax Assessor for the “average” assessed value of a single family dwelling in Evesham Township is \$272,628.00. This is the value that is used to evaluate the impact of the tax rate on the individual homeowner. Tax Rate for Current Year (2024) equals \$0.2321 (estimated) per \$100 of assessed value. Tax Rate for Prior Year (2023) equals \$0.195 per \$100 of assessed value. Change in tax rate from previous equals \$0.0366, for a net impact on average

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

5. Does the Fire District plan on exceeding the Levy Cap? 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.

The proposed budget complies with the Property Tax Levy Cap in that the Amount to be Raised by Taxation in 2024 is slightly higher than 2023 by .0366.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2024 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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

The District is undertaking several Capital projects such as the acquisition of a ladder truck and related equipment, improvements to existing fire stations including safety enhancements, doors and station improvements and the acquisition of personal protective equipment and hose.

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.

N/A

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below using the space provided. Do not attach answers as a separate document.

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 N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

No

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	\$	5,306,816,607.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.2263

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

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

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2024

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

Name of Fire District:	Evesham Township FD No. 1		
<i>Address:</i>	984 Tuckerton Road		
<i>City, State, Zip:</i>	Evesham	NJ	08053
<i>Phone: (ext.)</i>	856-983-2750	<i>Fax:</i>	856-797-2069
<i>Fire District E-mail:</i>	mmitchell@eveshamfire.org		

Preparer's Name:	Maureen P. Mitchell		
<i>Preparer's Address:</i>	984 Tuckerton Road		
<i>City, State, Zip:</i>	Evesham	NJ	08053
<i>Phone: (ext.)</i>	856-983-2750 x7205	<i>Fax:</i>	856-797-2069
<i>E-mail:</i>	mmitchell@eveshamfire.org		

Chairperson:	Benjamin Guerrini		
<i>Phone: (ext.)</i>	856-983-2750	<i>Fax:</i>	856-797-2069
<i>E-mail:</i>	BGuerrini@eveshamfire.org		

Secretary:	Christian Smith		
<i>Phone: (ext.)</i>	856-983-2750	<i>Fax:</i>	856-797-2069
<i>E-mail:</i>	CSmith@eveshamfire.org		

Treasurer:	Elizabeth Baugh		
<i>Phone: (ext.)</i>	856-983-2750	<i>Fax:</i>	856-797-2069
<i>E-mail:</i>	EBaugh@eveshamfire.org		

Name of Auditor:	Jennifer L. Bertino		
<i>Name of Firm:</i>	Bowman & Company, LLP		
<i>Address:</i>	601 White Horse Road		
<i>City, State, Zip:</i>	Voorhees	NJ	08043
<i>Phone: (ext.)</i>	856-635-6200	<i>Fax:</i>	856-435-0440
<i>E-mail:</i>	jbertino@bowman.cpa		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below completely.

- 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) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees?

No

If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.

- 4) 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," provide 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 entitiy and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.

- 5) 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," provide a description of the transaction including the name and position of the individual and the amount expended.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

6) Use the "**Vehicle List**" tabs to 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." Do not attach the list as a separate document.

7) Did the fire district make any payments to current or former commissioners or employees for severance or termination

If "yes", provide an explanation including amount paid.

8) 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?

If "yes," provide an explanation including amount paid.

9) 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?

10) If the answer to #9 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided?

If "yes," attach in FAST a copy of the agreement.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan?

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
- f) the Fire District's LOSAP Plan Contractor
- g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88?

Yes

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget?

No

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

FIRE DISTRICT VEHICLES

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to list the fire district's motor vehicles. Do not attach list as a separate document.

Year	Make	Model	Assigned Staff	Staff Position
2019	Ford	E450	Apparatus BLS901	Pool
2019	Ford	E450	Apparatus BLS903	Pool
2013	Ford	E450	Apparatus BLS904	Pool
2022	Ford	E450	Apparatus BLS902	Pool
2021	FORD	Expedition	Apparatus Car New 2202	2202
1994	Ford	E350	Apparatus Brush2237	Station 223
2000	Ford	E350	Apparatus Brush2257	Station 225
2015	CHEVY	Tahoe	Apparatus Car 2200	FM225
2014	CHEVY	Tahoe	Apparatus Car 2204	
2013	CHEVY	Tahoe	Apparatus Car FM226	FM226
2023	CHEVY	Tahoe	Apparatus Car 2201	2201
2023	CHEVY	Tahoe	Apparatus Car 2200	2200
2017	CHEVY	Express 2500 LS	Apparatus U2219	221
2018	CHEVY	Tahoe	Apparatus Car 2210	2210
2020	CHEVY	Tahoe	Apparatus Car 2230	2230
2011	CHEVY	Tahoe	Apparatus Car FM223	FI
2011	CHEVY	Tahoe	Apparatus Car FM225	FI
2019	FORD	F150	Apparatus Car FM221	FI
2010	PIERCE	ARROW XT	Apparatus E102	Pool
2010	PIERCE	ARROW XT	Apparatus E104	Pool
2010	PIERCE	ARROW XT	Apparatus E105	Pool
2010	PIERCE	ARROW XT	Apparatus E106	Pool
2006	CHEVY	C6500	Technical Rescue 22	221
2022	PIERCE	107ft AERIAL	Quint 2235	223
2012	CHEVY	2500HD	Apparatus U2239	223
			Marine 22 Marine Unit	Station 223
			Marine 22 Trailer	Station 223
2020	PIERCE	Velocity HDR	Apparatus R2218	221
1927	HALE	Pumper	Historic Truck	Station 221
2013	Cargo Mate	Trailer	Fire Prevention	
2022	Cargo Mate	Trailer	Fire Prevention	

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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. 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 during the most recent fiscal year completed.

Commissioner: A member of the governing body of the Fire District with voting rights. Include alternates for the 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 officer 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 transaction 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.

**Evesham Township FD No. 1
Burlington
Reportable Compensation from Fire District
(W-2/ 1099)**

Name	Title	Average Hours per Week Dedicated to Position	Position			Base Salary/ Stipend	Bonus	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
			Commissioner	Officer	Former					
1 Benjamin Guerrini	Chairperson		X			\$ 1,500.00			\$ 1,500.00	
2 Elizabeth Baugh	Treasurer		X			\$ 1,500.00			\$ 1,500.00	
3 John Behnke	Commissioner		X			\$ 1,500.00			\$ 1,500.00	
4 Brian Rowe	Commissioner		X			\$ 1,500.00			\$ 1,500.00	
5 Christian Smith	Commissioner		X			\$ 1,500.00			\$ 1,500.00	
6 Bittenbender, C.	Chief	40	X			\$ 168,151.25	\$ 4,593.58		\$ 172,744.83	
7 Donnelly, R.	Deputy Chief	40	X			\$ 165,250.61		\$ 30,000.00	\$ 195,250.61	
8 Freedman, S.	Deputy Chief	40	X			\$ 165,250.61	\$ 4,593.58		\$ 169,844.19	
9 Cavaliere, L.	Captain	42	X			\$ 150,525.60		\$ 30,000.00	\$ 180,525.60	
10 Chambers, M.	Captain	42	X			\$ 150,525.60		\$ 30,000.00	\$ 180,525.60	
11 Brinker, R.	Lieutenant	42	X			\$ 142,678.29		\$ 30,000.00	\$ 172,678.29	
12 Heisler, J.	Lieutenant	42	X			\$ 142,678.29	\$ 4,593.58		\$ 147,271.87	
13 Massi, S.	Lieutenant	42	X			\$ 142,678.29	\$ 4,593.58		\$ 147,271.87	
14 Merkowsky, M.	Lieutenant	42	X			\$ 142,678.29		\$ 30,000.00	\$ 172,678.29	
15 Pierson, R	Lieutenant	42	X			\$ 142,678.29		\$ 30,000.00	\$ 172,678.29	
Total:						\$ 1,520,595.12	\$ -	\$ 18,374.32	\$ 180,000.00	\$ 1,718,969.44

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:

22

**Evesham Township FD No. 1
Burlington**

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<u>Active Employees - Health Benefits - Annual Cost</u>								
Single Coverage	13	14,500.00	188,500.00	14	14,000.00	196,000.00	(7,500.00)	-3.8%
Parent & Child	3	26,000.00	78,000.00	3	25,000.00	75,000.00	3,000.00	4.0%
Employee & Spouse (or Partner)	3	29,000.00	87,000.00	2	29,000.00	58,000.00	29,000.00	50.0%
Family	15	40,000.00	600,000.00	14	38,500.00	539,000.00	61,000.00	11.3%
Employee Cost Sharing Contribution (enter as negative -)			(195,000.00)			(181,500.00)	(13,500.00)	7.4%
Subtotal	34		758,500.00	33		686,500.00	72,000.00	10.5%
<u>Commissioners - Health Benefits - Annual Cost</u>								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
<u>Retirees - Health Benefits - Annual Cost</u>								
Single Coverage			-			-	-	0.0%
Parent & Child			-			-	-	0.0%
Employee & Spouse (or Partner)			-			-	-	0.0%
Family			-			-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	0.0%
Subtotal	0		-	0		-	-	0.0%
GRAND TOTAL	34		758,500.00	33.00		686,500.00	72,000.00	10.5%

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

Yes

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

Yes

**Evesham Township FD No. 1
Burlington**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2023	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Mitchell, M.	42	\$ 21,444.56			X
Cherry, B	19	\$ 6,169.05			X
Wilson, C	15	\$ 2,577.22			X
Anderson, E	18	\$ 8,944.17	X		
Barbetto, Jr. Mark	10	\$ 2,702.32	X		
Bittenbender, C.	66	\$ 51,532.90			X
Borgstrom, N.	20	\$ 7,028.72	X		
Brinker, R.	33	\$ 23,596.30	X		
Carroll III, J	10	\$ 2,841.47	X		
Cavaliere, L.	51	\$ 40,029.04	X		
Cavella, R.	22	\$ 15,144.67	X		
Chambers, M.	43	\$ 33,884.32	X		
Collins, M	12	\$ 4,296.54	X		
Denelsbeck, K.	24	\$ 13,889.11	X		
Donnelly, R.	51	\$ 38,863.88			X
Fitzpatrick-Ruth, E	21	\$ 8,133.26	X		
Foster, J	12	\$ 4,187.40	X		
Freedman, S.	68	\$ 51,369.99			X
Total liability for accumulated compensated absences at January 1, 2023 (this page only)		\$ 336,634.90			

**Evesham Township FD No. 1
Burlington**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2023	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Gancarz, R.	24	\$ 15,984.80	X		
Goulart, J	8	\$ 2,528.23	X		
Graham, E	2	\$ 698.51	X		
Groody, J.	26	\$ 17,773.84	X		
Hamilton, L.	5	\$ 3,125.35	X		
Harper, K	10	\$ 5,094.65	X		
Harris, T	12	\$ 4,030.96	X		
Heisler, J.	14	\$ 9,907.05	X		
Heston, M.	28	\$ 18,019.59	X		
Huber, G.	21	\$ 13,317.37	X		
Kerr, C	10	\$ 2,688.94	X		
Komito, A.	40	\$ 22,875.63	X		
Kressley, A	4	\$ 1,148.59	X		
Lang, J	1	\$ 421.66	X		
Lynch (Massi), S.	40	\$ 30,376.18	X		
Maduzia, J	11	\$ 3,885.44	X		
McDonough, R.	40	\$ 30,263.31	X		
Merkowsky, M.	33	\$ 24,140.88	X		
Total liability for accumulated compensated absences at January 1, 2023 (this page only)		\$ 206,280.99			

**Evesham Township FD No. 1
Burlington**

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2023	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Morse, J	2	\$ 640.02	X		
Peyre-Ferry, K.	40	\$ 24,890.42			
Pierson, R.	35	\$ 26,628.44			
Priggemeier, B.	3	\$ 2,207.81			
Quigg, S	8	\$ 2,090.14			
Revy, M	10	\$ 2,791.21			
Santora, B	6	\$ 1,547.84			
Sibson, B	4	\$ 1,241.53			
Swing, D	4	\$ 1,186.30			
Young, M	14	\$ 4,860.44			
FICA		\$ 46,741.50			
Total liability for accumulated compensated absences at January 1, 2023 (this page only)		\$ 114,825.65			

**2024 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.

Name of Fire District:	Evesham Township FD No. 1
County:	Burlington
Year:	2024

Levy Cap Calculation Summary	
2023 Adopted Budget - Amount to be Raised by Taxation	\$ 10,366,694.33
Cap Bank Available from 2021 (See Levy Cap Certification)	
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ 309,808.00
Cap Bank Available from 2023 (See Levy Cap Certification)	\$ 425,166.00
Cap Bank Used from 2021	
Cap Bank Used from 2022	\$ 117,752.64
Cap Bank Used from 2023	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 5,291,683,807.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 15,132,800.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.196
Projected Tax Rate based upon Proposed Levy	0.226261091

Budget Summary

Evesham Township FD No. 1 Burlington

	<i>2024 Proposed Budget</i>	<i>2023 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	1,955,000.00	1,420,000.00	535,000.00	37.7%
Total Miscellaneous Anticipated Revenues	10,000.00	10,000.00	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	50,000.00	10,000.00	40,000.00	400.0%
Total Other Revenue	1,150,000.00	1,100,000.00	50,000.00	4.5%
Total Operating Grant Revenue	13,848.00	13,848.00	-	0.0%
Total Revenues Offset with Appropriations	315,000.00	285,000.00	30,000.00	10.5%
Total Revenues and Fund Balance Utilized	3,493,848.00	2,838,848.00	655,000.00	23.1%
Amount to be Raised by Taxation to Support Budget	12,007,261.14	10,366,694.33	1,640,566.81	15.8%
Total Anticipated Revenues	15,501,109.14	13,205,542.33	2,295,566.81	17.4%
APPROPRIATIONS				
Total Administration	898,776.28	855,273.20	43,503.08	5.1%
Total Cost of Operations & Maintenance	11,099,019.87	10,111,931.13	987,088.74	9.8%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	315,000.00	285,000.00	30,000.00	10.5%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	-	-	-	0.0%
Total Capital Appropriations	2,935,000.00	1,694,000.00	1,241,000.00	73.3%
Total Principal Payments on Debt Service	250,000.00	250,000.00	-	0.0%
Total Interest Payments on Debt	3,313.00	9,338.00	(6,025.00)	-64.5%
Total Appropriations	15,501,109.14	13,205,542.33	2,295,566.81	17.4%
ANTICIPATED SURPLUS (DEFICIT)	-	-	-	0.0%

**Evesham Township FD No. 1
Burlington**

	<u>2024 Proposed Budget</u>	<u>2023 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	1,955,000.00	1,420,000.00	535,000.00	37.7%
Restricted Fund Balance	-	-	-	0.0%
Total Fund Balance Utilized	1,955,000.00	1,420,000.00	535,000.00	37.7%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	10,000.00	10,000.00	-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	0.0%
Rental Income	-	-	-	0.0%
Total Miscellaneous Anticipated Revenues	10,000.00	10,000.00	-	0.0%
<i>Sale of Assets (List Individually)</i>				
Asset #1	-	-	-	0.0%
Asset #2	-	-	-	0.0%
Asset #3	-	-	-	0.0%
Asset #4	-	-	-	0.0%
Total Sale of Assets	-	-	-	0.0%
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Operating Account	50,000.00	10,000.00	40,000.00	400.0%
Investment Account #2	-	-	-	0.0%
Investment Account #3	-	-	-	0.0%
Investment Account #4	-	-	-	0.0%
Total Interest on Investments & Deposits	50,000.00	10,000.00	40,000.00	400.0%
<i>Other Revenue (List in Detail)</i>				
EMS Billing	1,150,000.00	1,100,000.00	50,000.00	4.5%
Other Revenue #2	-	-	-	0.0%
Other Revenue #3	-	-	-	0.0%
Other Revenue #4	-	-	-	0.0%
Total Other Revenue	1,150,000.00	1,100,000.00	50,000.00	4.5%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	13,848.00	13,848.00	-	0.0%
Other Grant #1	-	-	-	0.0%
Other Grant #2	-	-	-	0.0%
Other Grant #3	-	-	-	0.0%
Other Grant #4	-	-	-	0.0%
Other Grant #5	-	-	-	0.0%
Total Operating Grant Revenue	13,848.00	13,848.00	-	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	0.0%
Annual Registration Fees	305,000.00	255,000.00	50,000.00	19.6%
Penalties and Fines	9,500.00	9,500.00	-	0.0%
Other Revenues	500.00	500.00	-	0.0%
Total Uniform Fire Safety Act	315,000.00	265,000.00	50,000.00	18.9%
<i>Other Revenues Offset with Appropriations (List)</i>				
DCA American Rescue Plan Firefighter 2022	-	20,000.00	(20,000.00)	-100.0%
Other Offset Revenues #2	-	-	-	0.0%
Other Offset Revenues #3	-	-	-	0.0%
Other Offset Revenues #4	-	-	-	0.0%
Total Other Revenues Offset with Appropriations	-	20,000.00	(20,000.00)	-100.0%
Total Revenues Offset with Appropriations	315,000.00	285,000.00	30,000.00	10.5%
TOTAL REVENUES AND FUND BALANCE UTILIZED	3,493,848.00	2,838,848.00	655,000.00	23.1%

**Evesham Township FD No. 1
Burlington**

	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	386,480.23	371,061.00	15,419.23	4.2%
Commissioners	7,500.00	7,500.00	-	0.0%
Fringe Benefits	152,796.05	149,712.20	3,083.85	2.1%
Total Administration - Personnel	546,776.28	528,273.20	18,503.08	3.5%
<i>Administration - Other (List)</i>				
Legal Advertising	3,000.00	3,000.00	-	0.0%
Dues & Subscriptions	10,000.00	10,000.00	-	0.0%
Administration - Other (Sub-total)	339,000.00	314,000.00	25,000.00	8.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	352,000.00	327,000.00	25,000.00	7.6%
Total Administration	898,776.28	855,273.20	43,503.08	5.1%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	6,540,997.52	5,776,621.98	764,375.54	13.2%
Fringe Benefits	3,291,522.35	3,080,809.15	210,713.20	6.8%
Total Operations & Maintenance - Personnel	9,832,519.87	8,857,431.13	975,088.74	11.0%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Motor Fuel	75,000.00	75,000.00	-	0.0%
Insurance	125,000.00	125,000.00	-	0.0%
Other Operations & Maintenance Sub-Total	981,500.00	969,500.00	12,000.00	1.2%
Contingent Expenses			-	0.0%
Other Assets, Sub-total	85,000.00	85,000.00	-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Operations & Maintenance - Other	1,266,500.00	1,254,500.00	12,000.00	1.0%
Total Operations & Maintenance	11,099,019.87	10,111,931.13	987,088.74	9.8%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	272,244.98	237,744.98	34,500.00	14.5%
Fringe Benefits	-	-	-	0.0%
Total Appropriations Offset with Revenue - Personnel	272,244.98	237,744.98	34,500.00	14.5%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Stationary & Office Supplies	4,500.00	4,000.00	500.00	12.5%
Code Enforcement Publications	3,500.00	2,000.00	1,500.00	75.0%
Appropriations Offset with Revenue - Other Sub-Total	34,755.02	21,255.02	13,500.00	63.5%
Contingent Expenses			-	0.0%
DCA American Rescue Plan Firefighter 2022		20,000.00	(20,000.00)	-100.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	42,755.02	47,255.02	(4,500.00)	-9.5%
Total Appropriations Offset with Revenue	315,000.00	285,000.00	30,000.00	10.5%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	0.0%
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	0.0%
Total Capital Appropriations	2,935,000.00	1,694,000.00	1,241,000.00	73.3%
Total Principal Payments on Debt Service	250,000.00	250,000.00	-	0.0%
Total Interest Payments on Debt	3,313.00	9,338.00	(6,025.00)	-64.5%
TOTAL APPROPRIATIONS	15,501,109.14	13,205,542.33	2,295,566.81	17.4%

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Use the space below to provide further detail of any Appropriations listed on "F-3 Appropriations (Proposed)"

Line Item:	Proposed 2024 Amount	Adopted 2023 Amount	\$ Change Proposed vs. Adopted	% Change Proposed vs. Adopted
Administration - Other (List):			-	0.0%
Stationary & Office Supplies	20,000.00	20,000.00	-	0.0%
Legal Services	35,000.00	35,000.00	-	0.0%
Audit	28,000.00	28,000.00	-	0.0%
Other Professional Services	238,000.00	213,000.00	25,000.00	11.7%
Recruit Administration	15,000.00	15,000.00	-	0.0%
Postage	3,000.00	3,000.00	-	0.0%
Sub-total	339,000.00	314,000.00	25,000.00	8.0%
			-	0.0%
Cost of Operations & Maintenance - Other (List)			-	0.0%
Radio Maintenance	5,000.00	5,000.00	-	0.0%
Equipment Maintenance	62,000.00	62,000.00	-	0.0%
Building Manintenance	72,000.00	65,000.00	7,000.00	10.8%
Vehicle Maintenance	90,500.00	90,500.00	-	0.0%
Member Benefits	90,000.00	90,000.00	-	0.0%
Fire Hydrant Service	180,000.00	180,000.00	-	0.0%
Rent	12,500.00	12,500.00	-	0.0%
Supplies	25,000.00	20,000.00	5,000.00	25.0%
Training	119,500.00	119,500.00	-	0.0%
Uniform Expense	60,000.00	60,000.00	-	0.0%
Utilities	175,000.00	175,000.00	-	0.0%
Operating Contingency	40,000.00	50,000.00	(10,000.00)	-20.0%
EMS Billing Service	50,000.00	40,000.00	10,000.00	25.0%
Sub-total	981,500.00	969,500.00	12,000.00	1.2%
			-	0.0%
Other Assets, Non-Bondable			-	0.0%
Firefighting Tools & Misc. Equipmer	36,500.00	36,500.00	-	0.0%
Computer Hardware & Equipment	48,500.00	48,500.00	-	0.0%
Sub-total	85,000.00	85,000.00	-	0.0%
			-	0.0%
Appropriations Offset with Revenue - Other (List)			-	0.0%
Uniform Expense	2,000.00	2,000.00	-	0.0%
Fire Prevention Materials	23,500.00	12,000.00	11,500.00	95.8%
Fire Prevention Training	9,255.02	7,255.02	2,000.00	27.6%
Sub-total	34,755.02	21,255.02	13,500.00	63.5%
			-	0.0%

Evesham Township FD No. 1

				Burlington 2024 Proposed				2024 Proposed	
Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	
Business Manager	1.00	\$ 137,194.00	\$ 137,194.00	\$ 6,859.70		\$ 25,000.00	\$ 20,579.10	\$ 52,438.80	
Assistant Business Manager	1.00	\$ 88,702.48	\$ 88,702.48	\$ 4,435.12		\$ 15,000.00	\$ 13,305.37	\$ 32,740.50	
Management Information System Coordinator	1.00	\$ 107,625.00	\$ 107,625.00	\$ 5,381.25		\$ 25,000.00	\$ 16,143.75	\$ 46,525.00	
Administrative Coordinator	1.00	\$ 52,958.75	\$ 52,958.75	\$ 2,647.94		\$ 15,000.00	\$ 3,443.81	\$ 21,091.75	
Position #5			\$ -					\$ -	
Position #6			\$ -					\$ -	
Position #7			\$ -					\$ -	
Position #8			\$ -					\$ -	
Total Administration	4.00		\$ 386,480.23	\$ 19,324.01	\$ -	\$ 80,000.00	\$ 53,472.03	\$ 152,796.05	

				2024 Proposed				2024 Proposed	
Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	
Chief	1.00	\$ 168,151.25	\$ 168,151.25		\$ 25,000.00	\$ 5,000.00	\$ 25,222.69	\$ 55,222.69	
Deputy Chiefs	2.00	\$ 165,250.61	\$ 330,501.22		\$ 50,000.00	\$ 30,000.00	\$ 49,575.18	\$ 129,575.18	
Captains	6.00	\$ 150,525.60	\$ 903,153.60		\$ 150,000.00	\$ 150,000.00	\$ 135,473.04	\$ 435,473.04	
Lieutenants	5.00	\$ 142,678.29	\$ 713,391.45		\$ 125,000.00	\$ 125,000.00	\$ 107,008.72	\$ 357,008.72	
Firefighters/EMT	38.00	\$ 78,000.00	\$ 2,964,000.00		\$ 913,170.00	\$ 570,000.00	\$ 346,443.83	\$ 1,829,613.83	
Per Diem EMT & Part Time	1.00	\$ 283,800.00	\$ 283,800.00				\$ 56,388.90	\$ 56,388.90	
Full Time - EMT	2.00	\$ 54,500.00	\$ 109,000.00	\$ 66,989.99		\$ 60,000.00	\$ 16,350.00	\$ 143,339.99	
Salary Adjustments	1.00	\$ 30,000.00	\$ 30,000.00				\$ 6,000.00	\$ 6,000.00	
Leave Buy-back	1.00	\$ 250,000.00	\$ 250,000.00				\$ 25,000.00	\$ 25,000.00	
Compensated Absences	1.00	\$ 75,000.00	\$ 75,000.00				\$ 7,500.00	\$ 7,500.00	
Overtime, Holiday Pay, Shift Differential	1.00	\$ 450,000.00	\$ 450,000.00				\$ 45,000.00	\$ 45,000.00	
Workers Compensation Insurance			\$ -				\$ 175,000.00	\$ 175,000.00	
Volunteer Incentive Pay-Fire Duty Crew	1.00	\$ 264,000.00	\$ 264,000.00				\$ 26,400.00	\$ 26,400.00	
Position #14			\$ -					\$ -	
Total Operation & Maintenance	60.00		\$ 6,540,997.52	\$ 66,989.99	\$ 1,263,170.00	\$ 940,000.00	\$ 1,021,362.36	\$ 3,291,522.35	

				2024 Proposed				2024 Proposed	
Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Fringe Benefits	
Lieutenants	1.00	\$ 142,678.29	\$ 142,678.29					\$ -	
Firefighters/EMT	1.00	\$ 129,566.69	\$ 129,566.69					\$ -	
Position #3			\$ -					\$ -	
Position #4			\$ -					\$ -	
Position #5			\$ -					\$ -	
Position #6			\$ -					\$ -	
Position #7			\$ -					\$ -	
Position #8			\$ -					\$ -	
Total Offset by Revenue	2.00		\$ 272,244.98	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Administration, Operations & Offset by Revenue	66.00		\$ 7,199,722.73	\$ 86,314.00	\$ 1,263,170.00	\$ 1,020,000.00	\$ 1,074,834.39	\$ 3,444,318.39	

**Evesham Township FD No. 1
Burlington**

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Time of General Election February or November</i>	<i>Date of Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>
Acquisition of Equipment for Fire & EMS	Equipment	November	09/14/23		\$ 85,000.00	\$ 535,000.00
Building Repairs, Improvements & Station Equipment (Static Building	Building	November	09/14/23		\$ 350,000.00	\$ 350,000.00
Remount Ambulances, Vehicle & related equipment	Vehicle	November	09/22/22			\$ 315,000.00
Apparatus & Vehicle Acquisition	Vehicle	November	09/14/23		\$ 2,500,000.00	
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					\$ 2,935,000.00	\$ 1,200,000.00

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2024 Proposed Budget</i>	<i>2023 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					\$ 2,935,000.00	\$ 1,200,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$ 494,000.00
TOTAL CAPITAL APPROPRIATIONS					\$ 2,935,000.00	\$ 1,694,000.00

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

**Evesham Township FD No. 1
Burlington**

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year 2023	2024	2025	2026	2027	2028	2029	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
Series 2014	02/16/13	81%	12/11/13	\$ 250,000.00	\$ 250,000.00							\$ 250,000.00
General Obligation Bond #2												\$ -
General Obligation Bond #3												\$ -
General Obligation Bond #4												\$ -
Total Principal - General Obligation Bonds				\$ 250,000.00	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
<i>Intergovernmental Loans</i>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS				<u>250,000.00</u>	<u>250,000.00</u>							<u>250,000.00</u>

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		

**Evesham Township FD No. 1
Burlington**

	Current Year 2023	2024	2025	2026	2027	2028	2029	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Series 2014	9,338.00	3,313.00							3,313.00
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	9,338.00	3,313.00							3,313.00
<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									
TOTAL INTEREST ALL OBLIGATIONS	9,338.00	3,313.00							3,313.00

*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			

**Evesham Township FD No. 1
Burlington**

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2023 (1)	\$ 8,113,189.67
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Less: Utilized in 2023 Adopted Budget	\$ 1,420,000.00
Proposed balance available	\$ 6,693,189.67
Estimated results of operations for the year ending December 31, 2023	\$ 850,000.00
Anticipated balance December 31, 2023	\$ 7,543,189.67
Less: Fund Balance utilized in 2024 Proposed Budget	\$ 1,955,000.00
Proposed balance after utilization in 2024 Proposed Budget	\$ 5,588,189.67

RESTRICTED FUND BALANCE

Beginning balance January 1, 2023 (1)	\$ 924,000.00
Less: Utilized in 2023 Adopted Budget	\$ -
Proposed balance available	\$ 924,000.00
Estimated results of operations for the year ending December 31, 2023	\$ 494,000.00
Anticipated balance December 31, 2023	\$ 1,418,000.00
Less: Restricted Fund Balance used in 2024 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2024 Proposed Budget	\$ 1,418,000.00

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

**Evesham Township FD No. 1
Burlington**

Summary of Referendum Line Items	<i>2024 Proposed Budget Amount Requested</i>	<i>2023 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>2024 Proposed Budget Amount Requested</i>	<i>2023 Final Budget</i>
Total Release of Restricted Fund Balance	\$ -	\$ -

**Evesham Township FD No. 1
Burlington**

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	10,366,694.33
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	10,366,694.33
Plus: 2% Cap Increase	207,333.89
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	10,574,028.22

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	-
Allowable Increase in Health Care Costs	44,820.00
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	1,241,000.00
Total Exclusions	1,285,820.00

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	15,132,800.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.196
	29,660.29

ADJUSTED TAX LEVY 11,889,508.50

Amount Utilized from Levy Cap Bank from 2021	-
Amount Utilized from Levy Cap Bank from 2022	117,752.64
Amount Utilized from Levy Cap Bank from 2023	-
Maximum Tax Levy Before Referendum	12,007,261.14
Amount Proposed for Levy Cap Referendum	-

MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION 12,007,261.14

CAP BANK CALCULATION

Amount to be Raised by Taxation	12,007,261.14
Cap Bank Available from Prior Year (2021) for 2024 Budget	-
Cap Bank Available from Prior Year (2022) for 2024 Budget	309,808.00
Revised Cap Bank from Prior Year (2023) Available for 2024 Budget	192,055.36
Cap Bank Available from Prior Year (2023) for 2024 Budget	425,166.00
Revised Cap Bank from Prior Year (2023) Available for 2025 Budget	425,166.00
Cap Bank from Current Year (2024) Available for 2025 Budget	(117,752.64)
Cap Bank Available from (2024) for 2025 Budget	0.00

Evesham Township FD No. 1

Burlington

PENSION CONTRIBUTION CALCULATION

2024 Proposed Budget PERS Contribution Appropriated	\$ 86,314.00
2024 Proposed Budget PFRS Contribution Appropriated	\$ 1,263,170.00
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2024 Base Amount	\$ 1,349,484.00
2023 Adopted Budget PERS Contribution	\$ 55,950.00
2023 Adopted Budget PFRS Contribution	\$ 1,388,157.00
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	
Net 2023 Base Amount	\$ 1,444,107.00
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2024 Proposed Budget LOSAP Appropriation	\$ -
2023 Adopted Budget LOSAP Appropriation	\$ -
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2024 Proposed Budget Total Debt Service Appropriation	\$ 253,313.00
2024 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2024 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2024 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 253,313.00
2023 Adopted Budget Total Debt Service Appropriation	\$ 259,338.00
2023 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ 259,338.00
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2024 Proposed Budget Total Capital Appropriation	\$ 2,935,000.00
2024 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ -
2024 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2024 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 2,935,000.00
2023 Adopted Budget Total Capital Appropriation	\$ 1,694,000.00
2023 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ -
2023 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2023 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ 1,694,000.00
Capital Expenditure Exclusion	\$ 1,241,000.00

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2024	7.4%
2024 Proposed Budget Administration Health Insurance Appropriation	\$ 80,000.00
2024 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 940,000.00
2024 Proposed Budget Group Health Insurance	\$ 1,020,000.00
2023 Adopted Budget Administration Health Insurance Appropriation	80,000
2023 Adopted Budget Operations & Maintenance Health Insurance Appropriation	750,000
2023 Adopted Budget Group Health Insurance	\$ 830,000.00
Net Increase (Decrease)	\$ 190,000.00
Net Increase Divided by 2023 Amount Budgeted = % Increase	22.89%
SFY 2024 State Health Average 7.4% Less 2% = % Increase Added to Current Levy	5.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	17.49%
% Increase Inside Cap * 2023 Expended = Added Amount Inside Cap	\$ 145,180.00
% Increase Exclusion * 2023 Expended = 2024 Appropriation Added to Levy	\$ 44,820.00
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 128,580.00
2024 Increase in Appropriation	\$ 190,000.00