

2019

LOCAL GOVT SERVICES
2018 FEB 19 P 12:51

RECEIVED

Evesham Township No. 1

Fire District Budget

Eveshamfire.org

Department Of



Community
Affairs

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

Evesham Township No. 1
FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By:  Date: 1/11/19

CERTIFICATION OF ADOPTED BUDGET

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

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

By:  Date: 2/20/19

2019 PREPARER'S CERTIFICATION

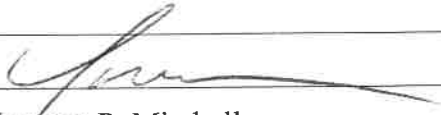
Evesham Township No. 1

FIRE DISTRICT BUDGET

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

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

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

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

2019 PREPARER'S CERTIFICATION OTHER ASSETS

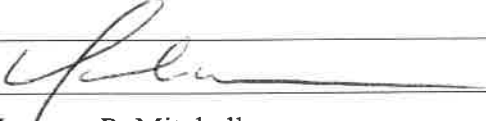
Evesham Township No. 1

FIRE DISTRICT BUDGET

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

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

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

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

2019 APPROVAL CERTIFICATION


Evesham Township No. 1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 10th day December, 2018.

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

Officer's Signature:			
Name:	John Behnke		
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:	JBehnke@eveshamfire.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	<u>Eveshamfire.org</u>
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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.

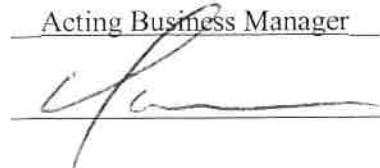
Name of Officer Certifying compliance

Maureen P. Mitchell

Title of Officer Certifying compliance

Acting Business Manager

Signature



2019 FIRE DISTRICT BUDGET RESOLUTION

Evesham Township No. 1

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

WHEREAS, the Annual Budget for the Evesham Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 10, 2018; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.); and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$10,469,904, which includes an amount to be raised by taxation of \$8,019,556, and Total Appropriations of \$10,469,904; 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 10, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on January 14, 2019.



 (Secretary's Signature)

12/10/18

 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Behnke	✓			
Brunges	✓			
Costello	✓			
Powers	✓			
Young	✓			


2019 ADOPTION CERTIFICATION

Evesham Township No. 1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 11th day of February, 2019.

Officer's Signature:			
Name:	John Behnke		
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:	JBehnke@eveshamfire.org		

2019 ADOPTED BUDGET RESOLUTION

Evesham Township No. 1

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

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

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

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$10,469,904, which includes amount to be raised by taxation of \$8,019,556, and Total Appropriations of \$10,469,904; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on February 11, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$10,469,904, which includes amount to be raised by taxation of \$8,019,556, and Total Appropriations of \$10,469,904; 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 the results of which shall be subsequently certified to the Division and the Municipal Assessor.


(Secretary's Signature)

2-11-19
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Behnke	✓			
Brunges	✓			
Costello	✓			
Powers				✓
Young				✓

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Evesham Township No. 1

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

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

See Attached.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

See Attached.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum. **The proposed budget complies with the Property Tax Levy Cap in that the Amount to be Raised by Taxation increased in 2019 by \$842,951.00 from 2018 which is within the 2% increase permitted plus available "Cap Bank."**

4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation. **None**

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

At the annual election that was held on February 18, 2017, the voters approved a new capital improvement authorization in the amount of \$1,275,000.00. The proposed budget appropriates \$250,000.00 from the unrestricted fund balance to fund a portion of the 2017 improvement authorization with the balance to be funded through the subsequent issuance of bonds and/or notes at a later date. The proposed budget appropriates such funds as are necessary to meet all of the District's current outstanding debt obligations that are due in 2018. The Voters on December 10, 2018 approved appropriating \$695,000 for the acquisition of a property adjacent to the main fire station at 26 East Main Street, improvements to existing fire stations, acquisition of vehicles and equipment.

6. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit. **N/A**

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

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

Total Assessed Valuation of District	\$5,310,927,232.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$.0151

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

No		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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Evesham Township Fire District No. 1
Proposed 2019 Operating Budget
Overview and Analysis

Anticipated Revenues:

Emergency Medical Services Fees

For the past two years the actual amount realized for emergency medical services (EMS) fees has been in excess of \$1,200,000.00. The increase brings the anticipated revenue more closely in-line with historical revenues.

Operating Grants

We received a onetime grant of \$1,500 from Walmart offset our equipment purchases.

Amount to be Raised by Taxation

The proposed budget increases the amount to be raised by taxation by \$842,951.00 from the previous year or 11.7%. The Board of Fire Commissioners are making investments in Capital Projects and expanding our EMS coverage to provide paid part time employees for nights and weekends to meet the growing demand on the services.

Operating Appropriations:

Administration – Salary & Wages and Fringe Benefits

The total amount budgeted is reduced as the result of the retirement of the Business Manager and not replacing the Assistant Business Manager.

Administration – Other

The budget is increased for legal fees as both Collective Bargaining Units' contracts ended 12.31.18 and are currently still being negotiated. The Audit is the same fee as prior years it was previously split between two areas which have been consolidated to properly reflect the cost.

Operations – Fringe Benefits

Social Security – Calculated based upon total salaries and the addition of Per Diem and Part time EMT's has increased this area. Police and Fire Retirement System also increased in the State's bill for the District.

Operations – Other Expenses

We will be upgrading our training platform to accommodate and track all of our employees with the hiring of per diem we need to streamline this process, more employees = more training. The decrease in Members benefits is a direct result of some volunteers moving to our per diem/part time model.

Other Assets, non-Bondable

Firefighting Tools & Misc. Equipment –This line item provides for the purchase and/or replacement of small hand tools and equipment that otherwise cannot be capitalized. **Computer Hardware & Equipment** –This increase provides for the repair and/or replacement of our outdated CCTV system.

Uniform Fire Safety Act Expenses (a.k.a. Fire Prevention)

This budget does not accurately reflect the total cost of providing the services of the Fire Prevention Division, but shows how the dedicated funds are being used. The anticipated revenues for 2019 total \$265,000.00 and the amount appropriated for that purpose is the same.

Analysis of Tax Impact

The net assessed value taxable (the amount that the tax rate is based upon) certified by the Township Tax Assessor as of 10/1/18 is \$5,310,927,232.00, an increase of \$67,789,854.00 from the previous year. This means that the Fire District can spend an additional \$48,885.71 without having an impact on the tax rate. Each penny of the tax rate is equal to \$531,092.72 of spending. The last figure provided by the Tax Assessor for the "average" assessed value of a single family dwelling in Evesham Township is \$272,700.00. This is the value that is used to evaluate the impact of the tax rate on the individual homeowner. Tax Rate for Current Year (2019) equals \$0.1510 (estimated) per \$100 of assessed value. Tax Rate for Prior Year (2018) equals \$0.137 per \$100 of assessed value. Change in tax rate from previous equals \$0.014. The increase in the tax bill for the average single family home is \$38.18 annually.

FIRE DISTRICT CONTACT INFORMATION 2019

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

Name of Fire District:	Evesham Township Fire District No. 1		
Address:	984 Tuckerton Road		
City, State, Zip:	Evesham	NJ	08053
Phone: (ext.)	856-983-2750	Fax:	856-797-2069

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

Chairman:	Robert Costello		
Phone: (ext.)	856-983-2750	Fax:	856-797-2069
E-mail:	rcostello@eveshamfire.org		

Secretary/Treasurer:	Todd Young		
Phone: (ext.)	856-983-2750	Fax:	856-797-2069
E-mail:	tyoung@eveshamfire.org		

Name of Auditor:	L. Jarred Corn, CPA		
Name of Firm:	Bowman & Company, LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	856-635-6200	Fax:	856-435-0440
E-mail:	jcorn@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Evesham Township No. 1

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

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Evesham Township No. 1

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **No** If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **No** If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **No**
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? _____ If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? **No** 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.

Evesham Township Fire District No. 1

List of Vehicles

Descript	Make	Model	Year	Assign
Apparatus BLS901	FORD	E450	2013	
Apparatus BLS902	FORD	E450	2013	
Apparatus BLS903	FORD	E450	2013	
Apparatus BLS904	FORD	E450	2013	
Apparatus BLS905	FORD	E450	2013	
Apparatus Brush2237	FORD	F350	1994	223
Apparatus Brush2257	FORD	F350	2000	225
Apparatus Car 2200	CHEVY	Tahoe	2015	2200
Apparatus Car 2201	CHEVY	Tahoe	2014	FM22
Apparatus Car 2202	CHEVY	Tahoe	2010	2230
Apparatus Car 2203	CHEVY	Tahoe	2011	FI
Apparatus Car 2204	CHEVY	Tahoe	2013	221
Apparatus Car 2205	GMC	Yukon	2005	221
Apparatus Car 2206	CHEVY	Tahoe LS	2010	FI
Apparatus Car 2208	CHEVY	Tahoe	2011	FI
Apparatus Car 2210	CHEVY	Tahoe	2018	2210
Apparatus Car 2222	FORD	Explorer	2006	FI
Apparatus E101	PIERCE	Arrow XT	2010	
Apparatus E102	PIERCE	ARROW XT	2010	
Apparatus E103	PIERCE	Arrow XT	2010	
Apparatus E104	PIERCE	Arrow XT	2010	
Apparatus E105	PIERCE	ARROW XT	2010	
Apparatus E106	PIERCE	ARROW XT	2010	
Apparatus Kids 22 Safety Trailer			0	FP
Apparatus L2235	PIERCE	AXT 105HDL	2014	223
Apparatus Marine 22 Marine Unit			0	223
Apparatus Marine 22 Trailer			0	223
Apparatus R2218	SEAGRAVE	TC00DA	2001	221
Apparatus R2258	FORD	C8000	1990	225
Apparatus T2215	PIERCE	AXT100PAP	2014	221
Apparatus Technical Rescue 22	CHEVY	C6500	2006	221
Apparatus U2219	CHEVY	Express 2500 LS	2017	221
Apparatus U2239	CHEVY	2500HD	2012	223

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Evesham Township No. 1
FISCAL YEAR: January 1, 2019 to December 31, 2019

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

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2016.

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

Fire District Schedule of Commissioners and Officers (Continued)

**Evesham Fire District No. 1
Burlington**

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Fire District (W-2/ 1099)		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)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Former Officer	Base Salary/ Stipend	Ronus									
1 Behnke, J	Commissioner	X			\$ 1,500			\$ 1,500	1,500	Maple Shade BOE	Technology Support Specialist		\$ 30,000	\$	\$ 31,500
2 Brunges, C.	Commissioner	X			1,500			1,500	1,500	None					1,500
3 Costello, R.	Commissioner	X			1,500			1,500	1,500	Burlington Co.	Truck Driver	40	36,000		37,500
4 Powers, M	Commissioner	X			1,500			1,500	1,500	None					1,500
5 Young, T.	Commissioner	X			1,500			1,500	1,500	None					1,500
6 Bittenbender, C.	Chief	44			156,550		23,483	180,033	180,033	None					180,033
7 Donnelly, R.	Captain	44			136,259		20,439	156,698	156,698	Mt. Holly Fire District	Director		39,875		196,573
8 Freedman, S.	Captain	44			137,548		20,632	158,180	158,180	None					158,180
9 Orcutt, J.	Lieutenant	44			129,847		19,477	149,324	149,324	None					149,324
10 Cavaliere, L.	Lieutenant	44			129,847		19,477	149,324	149,324	None					149,324
11 Chamber, M.	Lieutenant	44			128,630		19,477	148,107	148,107	None					148,107
12															
13															
14															
15															
Total:					\$ 826,181	\$ -	\$ -	\$ 122,985	\$ 949,166				\$ 105,875	\$ -	\$ 1,055,041

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

Evesham Fire District No. 1
Burlington

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		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	Proposed	Budget	Proposed						
Active Employees - Health Benefits - Annual Cost										
Single Coverage	5	\$ 9,252	\$ 46,260	5	\$ 9,252	\$ 46,260	\$ -	0.0%		
Parent & Child	1	14,803	14,803	1	14,803	14,803	-	0.0%		
Employee & Spouse (or Partner)	1	20,353	20,353	2	20,353	40,706	(20,353)	-50.0%		
Family	16	25,904	414,464	16	25,904	414,464	-	0.0%		
Employee Cost Sharing Contribution (enter as negative -)			(177,400)			(169,292)	(8,108)	4.8%		
Subtotal	23		318,480	24		346,941	(28,461)	-8.2%		
Commissioners - Health Benefits - Annual Cost										
Single Coverage									#DIV/0!	
Parent & Child									#DIV/0!	
Employee & Spouse (or Partner)									#DIV/0!	
Family									#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!	
Subtotal	0			0					#DIV/0!	
Retirees - Health Benefits - Annual Cost										
Single Coverage									#DIV/0!	
Parent & Child									#DIV/0!	
Employee & Spouse (or Partner)									#DIV/0!	
Family									#DIV/0!	
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!	
Subtotal	0			0					#DIV/0!	
GRAND TOTAL	23		\$ 318,480	24		\$ 346,941	\$ (28,461)	-8.2%		

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

Schedule of Accumulated Liability for Compensated Absences

Evesham Fire District 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, 2018	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
Ward, B.	134	\$ 113,091			X	
Westcott, M.	134	108,172			X	
Orcutt, J.	25.42	15,598	X			
Robertson, B.	1.11	625	X			
Kennedy, B.	33.8	19,244	X			
Borgstrom, D.	20.55	11,567	X			
Groody, J.	4.74	2,668	X			
Robertson, M.	0.95	586	X			
Cavaliere, L.	34.55	19,262	X			
Freedman, S.	33.01	21,253	X			
Massi (Lynch) S.	20.8	11,599	X			
Bianchi, A.	8.67	4,831	X			
Cavella, R.	25.41	14,015	X			
Sub-total from Page N-6 A		268,581				
Total liability for accumulated compensated absences at January 1, 2018		\$ 611,092				

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, 2018	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Chambers, M.	14.87	\$ 8,293	X		
Peyre_Ferry, K.	26.64	13,386	X		
McDonough	10.61	5,917	X		
Donnelly, R.	18.89	12,167	X		
Shingleton, B.	45.5	25,370	X		
Priggemeier, B.	5	2,787	X		
Pierson, B.	40.82	22,543	X		
Bittenbender, C.	60.9	39,216	X		
Merkowsky, M.	17.07	8,357	X		
Brinker, R.	32	11,776	X		
Denelsbeck, K.	8.86	2,663			
Gancarz, R.	16.92	6,787	X		
Hamilton, L.	6.77	\$ 2,268	X		
Heisler, J.	4.35	1,746	X		
Heston, J.	8.74	3,216	X		
Huber, G.	11.07	4,073	X		
Komito, A.	20.89	7,687	X		
Geiser, K.	41.17	10,391			X
Thomas, P.	75	36,511			X
FICA		43,427			
	466.07				
Total liability for accumulated compensated absenc		\$ 268,581			

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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

Name of Fire District:

Evesham Fire District No. 1

County:

Burlington

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$	7,176,605
Cap Bank Available from 2016 (See Levy Cap Certification)		113,979
Cap Bank Available from 2017 (See Levy Cap Certification)		352,803
Cap Bank Available from 2018 (See Levy Cap Certification)		540,395
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		5,275,244,232
New Ratables - Increase in Valuations (New Construction and Additions)		35,683,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.137
Projected Tax Rate based upon Proposed Levy		0.15

2019 Budget Summary

Evesham Fire District No. 1 Burlington

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 950,000	\$ 954,112	\$ (4,112)	-0.4%
Total Miscellaneous Anticipated Revenues	10,000	10,000	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	10,000	10,000	-	0.0%
Total Other Revenue	1,200,000	1,050,000	150,000	14.3%
Total Operating Grant Revenue	15,348	13,848	1,500	10.8%
Total Revenues Offset with Appropriations	<u>265,000</u>	<u>265,000</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	2,450,348	2,302,960	147,388	6.4%
Amount to be Raised by Taxation to Support Budget	<u>8,019,556</u>	<u>7,176,605</u>	<u>842,951</u>	<u>11.7%</u>
Total Anticipated Revenues	<u>10,469,904</u>	<u>9,479,565</u>	<u>990,339</u>	<u>10.4%</u>
APPROPRIATIONS				
Total Administration	697,674	784,472	(86,798)	-11.1%
Total Cost of Operations & Maintenance	7,646,862	6,993,284	653,577	9.3%
Total Appropriations Offset with Revenue	265,000	265,000	(0)	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	-	-	-	#DIV/0!
Total Capital Appropriations	945,000	352,000	593,000	168.5%
Total Principal Payments on Debt Service	850,000	965,000	(115,000)	-11.9%
Total Interest Payments on Debt	<u>65,368</u>	<u>119,809</u>	<u>(54,441)</u>	<u>-45.4%</u>
Total Appropriations	<u>10,469,904</u>	<u>9,479,565</u>	<u>990,339</u>	<u>10.4%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2019 Revenue Schedule

Evesham Fire District No. 1 Burlington

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 950,000	\$ 954,112	\$ (4,112)	-0.4%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>950,000</u>	<u>954,112</u>	<u>(4,112)</u>	-0.4%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	10,000	10,000	-	0.0%
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>10,000</u>	<u>10,000</u>	<u>-</u>	0.0%
<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>				
Republic Bank	10,000	10,000	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>10,000</u>	<u>10,000</u>	<u>-</u>	0.0%
<i>Other Revenue (List in Detail)</i>				
EMS Billing	1,200,000	1,050,000	150,000	14.3%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	<u>1,200,000</u>	<u>1,050,000</u>	<u>150,000</u>	14.3%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	13,848	13,848	-	0.0%
Walmart Grant	1,500		1,500	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	<u>15,348</u>	<u>13,848</u>	<u>1,500</u>	10.8%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	255,000	255,000	-	0.0%
Penalties and Fines	9,500	9,500	-	0.0%
Other Revenues	500	500	-	0.0%
Total Uniform Fire Safety Act	<u>265,000</u>	<u>265,000</u>	<u>-</u>	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Revenues Offset with Appropriations	<u>265,000</u>	<u>265,000</u>	<u>-</u>	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 2,450,348</u>	<u>\$ 2,302,960</u>	<u>\$ 147,388</u>	6.4%

2019 Appropriations Schedule

Evesham Fire District No. 1 Burlington

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 287,400	\$ 362,801	\$ (75,401)	-20.8%
Commissioners	\$ 7,500	\$ 7,500	-	0.0%
Fringe Benefits	127,774	162,171	(34,397)	-21.2%
Total Administration - Personnel	<u>422,674</u>	<u>532,472</u>	<u>(109,798)</u>	-20.6%
<i>Administration - Other (List)</i>				
Election Expense	5,000	5,000	-	0.0%
Legal Advertising	3,000	3,000	-	0.0%
Sub-total Page F-3A	245,000	244,000	1,000	0.4%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>253,000</u>	<u>252,000</u>	<u>1,000</u>	0.4%
Total Administration	<u>675,674</u>	<u>784,472</u>	<u>(108,798)</u>	-13.9%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	4,073,350	3,709,031	364,319	9.8%
Fringe Benefits	2,203,512	1,923,753	279,759	14.5%
Total Operations & Maintenance - Personnel	<u>6,276,862</u>	<u>5,632,784</u>	<u>644,077</u>	11.4%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Motor Fuel	50,000	50,000	-	0.0%
Insurance	100,000	100,000	-	0.0%
Sub-total Page F-3A	1,157,000	1,157,500	(500)	0.0%
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1	85,000	53,000	32,000	60.4%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	<u>1,392,000</u>	<u>1,360,500</u>	<u>31,500</u>	2.3%
Total Operations & Maintenance	<u>7,668,862</u>	<u>6,993,284</u>	<u>675,577</u>	9.7%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	188,000	188,528	(528)	-0.3%
Fringe Benefits	50,000	49,472	528	1.1%
Total Appropriations Offset with Revenue - Personnel	<u>238,000</u>	<u>238,000</u>	<u>(0)</u>	0.0%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Stationary & Office Supplies	4,000	4,000	-	0.0%
Code Enforcement Publications	2,000	2,000	-	0.0%
Sub-total Page F-3A	21,000	21,000	-	0.0%
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>27,000</u>	<u>27,000</u>	<u>-</u>	0.0%
Total Appropriations Offset with Revenue	<u>265,000</u>	<u>265,000</u>	<u>(0)</u>	0.0%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Total Capital Appropriations	945,000	352,000	593,000	168.5%
Total Principal Payments on Debt Service	850,000	965,000	(115,000)	-11.9%
Total Interest Payments on Debt	65,368	119,809	(54,441)	-45.4%
TOTAL APPROPRIATIONS	<u>\$ 10,469,904</u>	<u>\$ 9,479,565</u>	<u>\$ 990,339</u>	10.4%

	2019 Proposed Budget	2018 Proposed Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Other (List)</i>				
Dues & Subscriptions	10,000	10,000	-	0.00%
Stationary & Office Supplies	20,000	20,000	-	0.00%
Legal Services	35,000	25,000	10,000	40.00%
Audit	24,000	21,000	3,000	14.29%
Other Professional Services	138,000	150,000	(12,000)	-8.00%
Recruit Administration	15,000	15,000	-	0.00%
Postage	3,000	3,000	-	0.00%
Sub-total	245,000	244,000	1,000	0.41%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Radio Maintenance	5,000	5,000	-	0.00%
Equipment Maintenance	50,000	45,000	5,000	11.11%
Building Manintenance	65,000	65,000	-	0.00%
Vehicle Maintenance	90,000	80,000	10,000	12.50%
Member Benefits	275,000	325,000	(50,000)	-15.38%
Fire Hydrant Service	180,000	180,000	-	0.00%
Rent	12,500	12,500	-	0.00%
Supplies	20,000	20,000	-	0.00%
Training	119,500	85,000	34,500	40.59%
Uniform Expense	60,000	60,000	-	0.00%
Utilities	175,000	175,000	-	0.00%
Operating Contingency	50,000	50,000	-	0.00%
EMS Billing Service	55,000	55,000	-	0.00%
Sub-total	1,157,000	1,157,500	(500)	-0.04%
<i>Other Assets, Non-Bondable</i>				
Firefighting Tools & Misc. Equipment	36,500	26,500	10,000	37.74%
Computer Hardware & Equipment	48,500	26,500	22,000	83.02%
Sub-total	85,000	53,000	32,000	60.38%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Uniform Expense	2,000	2,000	-	0.00%
Fire Prevention Materials	12,000	12,000	-	0.00%
Fire Prevention Training	7,000	7,000	-	0.00%
Sub-total	21,000	21,000	-	0.00%

2019 Schedule of Salaries and Benefits

Evesham Fire District No. 1
Burlington

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	2019 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
		Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Business Manager	1	\$ 125,000	\$ 125,000	\$ 9,403	\$ 25,904	\$ 12,500	\$ 47,807	
Administrative Coordinator	1	67,400	67,400	9,402	20,535	6,740	36,677	
Management Information System Coordinator	1	85,000	85,000	9,402	9,252	8,500	27,154	
Leave Buy-back	1	10,000	10,000			1,000	1,000	
Workers Compensation Insurance						15,136	15,136	
Position #6								
Position #7								
Position #8								
Total Administration		\$ 287,400	\$ 287,400	\$ 28,207	\$ 55,691	\$ 43,876	\$ 127,774	

Operation & Maintenance Positions (List Individually)	Number of Staff	2019 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
		Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Chief	1	\$ 156,550	\$ 156,550	\$ 31,826	\$ 5,000	\$ 23,483	\$ 60,309	
Captains	1	136,259	136,259	63,648	23,000	20,439	107,087	
Lieutenants	3	129,847	389,541	95,469	54,000	58,431	207,900	
Firefighters/EMT	24	96,000	2,256,000	763,728	400,115	338,400	1,502,243	
Firefighters/EMT - New Hires	6	40,000	240,000		90,000	24,000	114,000	
Per Diem EMT & Part Time	1	410,000	410,000			45,784	45,784	
Salary Adjustments	1	40,000	40,000			4,000	4,000	
Leave Buy-back	1	120,000	120,000			12,000	12,000	
Compensated Absences	1	225,000	225,000			22,500	22,500	
Overtime	1	100,000	100,000			10,000	10,000	
Workers Compensation Insurance						122,689	122,689	
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance		\$ 4,073,350	\$ 4,073,350	\$ 954,671	\$ 572,115	\$ 681,726	\$ 2,208,512	

Salary Offset by Revenue Positions (List Individually)	Number of Staff	2019 Proposed				Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
		Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Captain	1	\$ 107,000	\$ 107,000			\$ 8,000	\$ 8,000	
Firefighter/EMT/Inspector	1	81,000	81,000	\$ 31,825		8,000	39,825	
Workers Compensation Insurance						2,175	2,175	
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue		\$ 188,000	\$ 188,000	\$ 31,825	\$ -	\$ 18,175	\$ 50,000	
Total Administration, Operations & Offset by Revenue		\$ 4,548,750	\$ 4,548,750	\$ 28,207	\$ 986,496	\$ 627,806	\$ 2,386,286	

2019 Proposed Capital Budget

Evesham Fire District No. 1
Burlington

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote	
		Approval	2018 Adopted Budget	Percentage	2019 Proposed Budget
Acquisition of 2 New Vehicles	Vehicle	12/10/18	\$ 50,000	100%	\$ 120,000
Acquisition of Property	Building	12/10/18	20,000	100%	275,000
Acquisition of Equipment for Fire & EMS	Equipment	12/10/18	20,000	100%	150,000
Building Repairs, Improvements & Station Equipment (Stati Building)	Equipment	12/10/18	7,000	100%	150,000
Vehicle Trailer	Equipment	11/04/17			
Total Capital Improvements					695,000

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

List Project Separately	Asset Type	Date of Local Finance Board Approval		Affirmative Vote	
		Approval	2018 Adopted Budget	Percentage	2019 Proposed Budget
Special Improvement Authorization - 2017 - down payment on acquisition of new heavy rescue truck & equipment	Apparatus & Building	02/18/17	\$ 275,000	94%	\$ 250,000

Total Down Payments

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

	250,000	275,000
	945,000	352,000
\$	945,000	\$ 352,000

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

Debt Service Schedule - Principal

Evesham Fire District No. 1
Burlington

Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>											
Series 2009		12/11/07	\$ 665,000	\$ 700,000	250,000	250,000	250,000	250,000	250,000		\$ 700,000
Series 2014	82%	12/10/08	150,000	150,000	250,000	250,000	250,000	250,000	250,000		1,400,000
<i>General Obligation Bond #3</i>											
<i>General Obligation Bond #4</i>											
<i>Total Principal - General Obligation Bonds</i>											
			815,000	850,000	250,000	250,000	250,000	250,000	250,000		2,100,000
<i>Bond Anticipation Notes</i>											
Series 2017		02/09/11	150,000								
BAN #2	75%	04/12/17									
BAN #3											
BAN #4											
<i>Total Principal - BANS</i>											
<i>Capital Leases</i>											
Capital Lease #1											
Capital Lease #2											
Capital Lease #3											
Capital Lease #4											
<i>Total Principal - Capital Leases</i>											
<i>Intergovernmental Loans</i>											
Intergovernmental #1											
Intergovernmental #2											
Intergovernmental #3											
Intergovernmental #4											
<i>Total Principal - Intergovernmental Loans</i>											
<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											
<i>Total Principal - Other Bonds or Notes</i>											
			\$ 965,000	\$ 850,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,100,000
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

Evesham Fire District No. 1
Burlington

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Series 2009	\$ 63,131	\$ 32,375							\$ 32,375
Series 2014	36,728	32,993	28,013	21,788	15,563	9,338	3,113		110,807
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	99,859	65,368	28,013	21,788	15,563	9,338	3,113		143,182
<i>Bond Anticipation Notes</i>									
Series 2017	1,950								
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS	1,950								
<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	18,000								
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes	18,000								
TOTAL INTEREST ALL OBLIGATIONS	\$ 119,809	\$ 65,368	\$ 28,013	\$ 21,788	\$ 15,563	\$ 9,338	\$ 3,113		\$ 143,182

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

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

2019 Fund Balance Reconciliation

Evesham Fire District No. 1 Burlington

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 3,833,454
Less: Utilized in 2018 Adopted Budget	954,112
Proposed balance available	2,879,342
Estimated results of operations for the year ending December 31, 2018	300,000
Anticipated balance December 31, 2018	3,179,342
Less: Fund Balance utilized in 2019 Proposed Budget	950,000
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	\$ 2,229,342

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ (3,556)
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	(3,556)
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	(3,556)
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ (3,556)

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

2019 Referendums

**Evesham Fire District No. 1
Burlington**

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

Tax Levy Requested minus Maximum Allowable Levy

\$ 0

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>2019 Proposed Budget Amount Requested</i>	<i>2018 Final Budget</i>
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 Levy Cap Summary

Evesham Fire District No. 1 Burlington

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	7,176,605	
Changes in Service Provider (+/-)			-
DLGS Approved Adjustments			-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		7,176,605	
Plus: 2% Cap Increase			143,532
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS			7,320,137

Exclusions

Shared Service Exclusion			-
Change in Total Debt Service Appropriation			-
Allowable Pension Increases			57,533
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			593,000
Total Exclusions			650,533

Less: Cancelled or Unexpended Referendum Amounts			-
Increase in Ratable Valuation (New Construction/Additions)	\$	35,683,000	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.137	48,886
ADJUSTED TAX LEVY			8,019,556

Amount Utilized from Levy Cap Bank from 2016			-
Amount Utilized from Levy Cap Bank from 2017			-
Amount Utilized from Levy Cap Bank from 2018			-
Maximum Tax Levy Before Referendum			8,019,556
Amount Proposed for Levy Cap Referendum			-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION			\$ 8,019,556

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	8,019,556	
Cap Bank Available from Prior Year (2016) for 2019 Budget		113,979	
Cap Bank Available from Prior Year (2017) for 2019 Budget		352,803	
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget			352,803
Cap Bank Available from Prior Year (2018) for 2019 Budget		540,395	
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget			540,395
Cap Bank from Current Year (2019) Available for 2020 Budget			(0)
Cap Bank Available from 2019 for 2020 Budget			\$ -

2019 Levy Cap Exclusion Calculations

Evesham Fire District No. 1 Burlington

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ 28,207
2019 Proposed Budget PFRS Contribution Appropriated	986,496
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	31,825
Net 2019 Base Amount	982,878
2018 Adopted Budget PERS Contribution	32,228
2018 Adopted Budget PFRS Contribution	893,117
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	
Net 2018 Base Amount	925,345
Pension Contribution Exclusion	\$ 57,533

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ -
2018 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 915,368
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	915,368
2018 Adopted Budget Total Debt Service Appropriation	1,084,809
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	1,084,809
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 945,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	945,000
2018 Adopted Budget Total Capital Appropriation	352,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	352,000
Capital Expenditure Exclusion	\$ 593,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	
2019 Proposed Budget Administration Health Insurance Appropriation	\$ 55,691
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	572,115
2019 Proposed Budget Group Health Insurance	627,806
2018 Adopted Budget Administration Health Insurance Appropriation	
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	
2018 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	627,806
Net Increase Divided by 2018 Amount Budgeted = % Increase	0.00%
SFY 2019 State Health Average 4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2019 Increase in Appropriation	\$ -