

2025

Evesham Township FD No. 1

Fire District Budget

Eveshamfire.org



Division of Local Government Services

2025 FIRE DISTRICT BUDGET
Certification Section

2025

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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: _____

2025 PREPARER'S CERTIFICATION

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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 Administrator
Address:	984 Tuckerton Road, Evesham, NJ 08053
Phone Number:	856-983-2750 x7205
Fax Number:	856-797-2069
E-mail Address:	mmitchell@eveshamfire.org

2025 PREPARER'S CERTIFICATION OTHER ASSETS

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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 Administrator
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 Administrator
Signature: mmitchell@eveshamfire.org

2025 APPROVAL CERTIFICATION


Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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 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 15, 2024.

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:	Michael Powers
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:	mpowers@eveshamfire.org

2025 FIRE DISTRICT BUDGET RESOLUTION

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

WHEREAS, the Annual Budget for Evesham Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2025 and ending December 31, 2025 has been presented before the Board of Commissioners of the Fire District at its open public meeting of October 15, 2024; 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 \$15,690,817.02 which includes an amount to be raised by taxation of \$12,646,969.02 and Total Appropriations of \$15,690,817.02; and

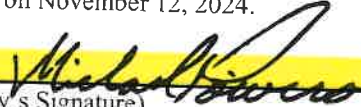
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations 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 15, 2024 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2025 and ending December 31, 2025 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 12, 2024.


 (Secretary's Signature)

10/15/2024
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Elizabeth Baugh	✓			
Benjamin Guerrini	✓			
Michael Powers	✓			
Brian Rowe	✓			

2025 ADOPTION CERTIFICATION

Evesham Township FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2025 to December 31, 2025

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 12, 2024.

Officer's Signature:	mpowers@eveshamfire.org		
Name:	Michael Powers		
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:	mpowers@eveshamfire.org		

2025 ADOPTED BUDGET RESOLUTION

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

WHEREAS, the Annual Budget for the Evesham Township FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2025 and ending December 31, 2025 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of November 12, 2024; 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 \$15,690,817.02 which includes amount to be raised by taxation of \$12,646,969.02, and Total Appropriations of \$15,690,817.02; 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 12, 2024 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2025 and ending December 31, 2025 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$15,690,817.02, which includes amount to be raised by taxation of \$12,646,969.02, and Total Appropriations of \$15,690,817.02; and

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

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

(Secretary's Signature)

11/12/2024

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Elizabeth Baugh				
Benjamin Guerrini				
Michael Powers				
Brian Rowe				

2025 FIRE DISTRICT BUDGET
Narrative and Information Section

2025 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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 2025 proposed Annual Budget and make comparison to the 2024 adopted budget.

The 2025 Budget is a slight increase (.0102 cents) over 2024 Budget due to proposed increase in staffing, to cover more overnight hours.

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

Fund Balance is decreased by the onetime sale of a Ladder during 2023 in the amount of \$500,000 which was used in 2024 towards the purchase of a replacement apparatus. We are increasing the anticipation of interest revenue by \$50,000 to represent actual collections in 2024. Our Administration Operating increased for Legal fees, Audit and Other Professional Services. Our Operations and Maintenance expenses increased by 12.2% due to increases in Member Benefits, EMS Billing services and increases for pension & healthcare increases, additional personnel and contractual increases. We are adding additional FF/EMT positions and proposing more Captains to allow the organization to grow and provide appropriate promotions to supervision. Our Capital Budget decreased by \$1,055,000. We have paid off all our Debt in 2024, so we are officially debt free. We had one time grants in the amount of \$76,500 that lowered our Revenues and Appropriations.

2025 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

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 10/1/24 is \$5,331,078,856, an overall increase of approximately \$27,861,800 from the previous year. Each penny of the tax rate is equal to \$533,108 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 (2025) equals \$0.2372 (estimated) per \$100 of assessed value. Tax Rate for Prior Year (2024) equals \$0.227 per \$100 of assessed value. Change in tax rate from previous equals \$0.0102, for a net impact on average single family home of \$27.89 annually.

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 2025 is slightly higher than 2024 by .0102.

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2025 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 an engine fire 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.

2025 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

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

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

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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	\$	5,331,078,856.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.2372

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

2025

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:	Brian Rowe		
<i>Phone: (ext.)</i>	856-983-2750	<i>Fax:</i>	856-797-2069
<i>E-mail:</i>	browe@eveshamfire.org		

Secretary:	Michael Powers		
<i>Phone: (ext.)</i>	856-983-2750	<i>Fax:</i>	856-797-2069
<i>E-mail:</i>	mpowers@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, 2025 to December 31, 2025

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 receivable 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.

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- 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?

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- 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 entity and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.

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- 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.

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FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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? No
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? No
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? No

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? N/A
If "yes," attach in FAST a copy of the agreement.

11) Does the fire District have a Length of Services 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
- 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, 2025 to December 31, 2025

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.

14) Does the Fire District have a Volunteer Incentive Program (or other similarly named program) in addition to LOSAP? Yes

If "yes", provide a detailed plan approved by Board of Commissioners. Plan should include at minimum the processes for earning incentive under the plan, the amount individuals are entitled to receive, and the process for reporting earnings. Also, ensure the estimated annual cost of the program on Sheet F-3 under "Cost of Operations and Maintenance". Record employer share of federal and state withholdings under fringe benefits. For additional information, see Local Finance Notice 2024-11.

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

FIRE DISTRICT VEHICLES

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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
2024	Ford	E450	Apparatus BLS905	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 FM225	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	FM223
2019	FORD	F150	Apparatus Car FM221	FM221
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
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, 2025 to December 31, 2025

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 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	Former Officer						
1 Brian Rowe	Treasurer		X		\$ 1,500.00				\$ 1,500.00	
2 Elizabeth Baugh			X		\$ 1,500.00				\$ 1,500.00	
3 Benjamin Guerrini			X		\$ 1,500.00				\$ 1,500.00	
4 Michael Powers			X		\$ 1,500.00				\$ 1,500.00	
5 Bittenbender, C.	Chief				\$ 170,208.13		\$ 4,593.58		\$ 174,801.71	
6 Donnelly, R.	Deputy Chief		X		\$ 167,729.37		\$ 30,000.00		\$ 197,729.37	
7 Freedman, S.	Deputy Chief		X		\$ 167,729.37		\$ 4,593.58		\$ 172,322.95	
8 Cavallere, L.	Captain		X		\$ 152,783.48				\$ 182,783.48	
9 Chambers, M.	Captain		X		\$ 152,783.48				\$ 182,783.48	
10 Brinker, R.	Lieutenant		X		\$ 144,818.46				\$ 174,818.46	
11 Heisler, J.	Lieutenant		X		\$ 144,818.46		\$ 4,593.58		\$ 149,412.04	
12 Massi, S.	Lieutenant		X		\$ 144,818.46		\$ 4,593.58		\$ 149,412.04	
13 Merkowsky, M.	Lieutenant		X		\$ 144,818.46				\$ 174,818.46	
14 Pierson, R	Lieutenant		X		\$ 144,818.46				\$ 174,818.46	
15										
Total:					\$ 1,541,326.13	\$ -	\$ 18,374.32	\$ 180,000.00	\$ -	\$ 1,739,700.45

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:

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Evesham Township FD No. 1
Burlington

	# of Covered Members (Medical & Rx) Proposed		Annual Cost Estimate per Employee Proposed		Total Cost Estimate Proposed		# of Covered Members (Medical & Rx) Current Year		Annual Cost per Employee Current Year		Total Current Year Cost		\$ Increase (Decrease)		% Increase (Decrease)	
	Budget		Budget		Budget		Current Year		Current Year		Year Cost		(Decrease)		(Decrease)	
Active Employees - Health Benefits - Annual Cost																
Single Coverage	12		17,000.00		204,000.00		13		14,500.00		188,500.00		15,500.00			8.2%
Parent & Child	3		30,000.00		90,000.00		3		26,000.00		78,000.00		12,000.00			15.4%
Employee & Spouse (or Partner)	5		33,100.00		165,500.00		3		29,000.00		87,000.00		78,500.00			90.2%
Family	16		46,110.00		737,760.00		15		40,000.00		600,000.00		137,760.00			23.0%
Employee Cost Sharing Contribution (enter as negative -)					(250,000.00)						(195,000.00)		(55,000.00)			28.2%
Subtotal	36				947,260.00		34				758,500.00		188,760.00			24.9%
Commissioners - Health Benefits - Annual Cost																
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%
Retirees - Health Benefits - Annual Cost																
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	36				947,260.00		34.00				758,500.00		188,760.00			24.9%

Yes
Yes

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

*Explain any variances in the Grand Total over +/- 10% on Message & Analysis (Page N-1).

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, 2024	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit			
			Approved Labor Agreement	Resolution	Individual Employment Agreement	
Mitchell, M.	44	\$ 22,721.94			X	
Cherry, B	23	\$ 7,592.97			X	
Wilson, C	20	\$ 3,469.54			X	
Anderson, E	27	\$ 14,286.69	X			
Barbetta, Jr. Mark	17	\$ 5,544.94	X			
Bittenbender, C.	64	\$ 50,754.32			X	
Borgstrom, N.	22	\$ 9,322.59	X			
Brinker, R.	25	\$ 18,732.48	X			
Carroll III, J	18	\$ 5,253.52	X			
Cavaliere, L.	45	\$ 36,767.57	X			
Cavella, R.	21	\$ 14,863.04	X			
Chambers, M.	45	\$ 36,225.18	X			
Collins, M	12	\$ 5,280.72	X			
Denelsbeck, K.	31	\$ 19,945.96	X			
Donnelly, R.	50	\$ 38,922.60			X	
Duffy, D	5	\$ 1,386.72	X			
Fitzpatrick-Ruth, E	25	\$ 10,534.71	X			
Foster, J	17	\$ 7,410.84	X			

Total liability for accumulated compensated absences at January 1, 2024 (this page only) \$ 309,016.33

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, 2024	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Freedman, S.	65	\$ 50,581.82			X
Gancarz, R.	30	\$ 20,534.76	X		
Goulart, J	5	\$ 1,768.09	X		
Graham, E	1	\$ 381.65	X		
Groody, J.	26	\$ 18,446.85	X		
Hamilton, L.	11	\$ 6,976.40	X		
Harper, K	13	\$ 6,585.44	X		
Harris, T	14	\$ 6,024.93	X		
Heisler, J.	16	\$ 11,837.62	X		
Heston, M.	28	\$ 18,742.26	X		
Huber, G.	28	\$ 18,976.36	X		
Kerr, C	12	\$ 3,538.71	X		
Komito, A.	34	\$ 23,115.50	X		
Kressley, A	1	\$ 363.81	X		
Lang, J	1	\$ 509.09	X		
Lyman, D	4	\$ 1,173.37	X		
Lynch (Massi), S.	37	\$ 28,932.50	X		
Maduzia, J	16	\$ 6,996.40	X		
Total liability for accumulated compensated absences at January 1, 2024 (this page only)		\$ 225,485.55			

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, 2024		Dollar Value of Accrued Compensated Absence Liability		Legal Basis for Benefit			
	43	27	\$ 33,025.35	20,755.29	Approved Labor Agreement	Resolution	Individual Employment Agreement	Resolution
								Approved Labor Agreement
McDonough, R.					X			
Merkowsky, M.					X			
Morse, J	6		\$ 1,848.31		X			
Mullen, G	3		\$ 1,350.36				X	
Ott, M	6		\$ 1,813.40		X			
Peyre-Ferry, K.	47		\$ 29,311.13		X			
Priggemeier, B.	5		\$ 3,483.99		X			
Quigg, S	10		\$ 2,880.10		X			
Revy, M	14		\$ 4,284.13		X			
Rickards, R	5		\$ 1,703.09		X			
Santora, B	8		\$ 2,409.47		X			
Sibson, B	13		\$ 4,076.19		X			
Swing, D	18		\$ 5,637.36		X			
Young, M	18		\$ 6,710.72		X			
Pierson, R.	24		\$ 15,551.73		X			
FICA			\$ 51,204.70					
Total liability for accumulated compensated absences at January 1, 2024 (all pages)								\$ 720,547.19

**2025 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:	2025

Levy Cap Calculation Summary	
2024 Adopted Budget - Amount to be Raised by Taxation	\$ 12,007,261.14
Cap Bank Available from 2022 (See Levy Cap Certification)	\$ 192,056.00
Cap Bank Available from 2023 (See Levy Cap Certification)	\$ 425,166.00
Cap Bank Available from 2024 (See Levy Cap Certification)	
Cap Bank Used from 2022	
Cap Bank Used from 2023	
Cap Bank Used from 2024	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 5,303,217,056.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 27,861,800.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.227
Projected Tax Rate based upon Proposed Levy	0.23723095

Budget Summary

Evesham Township FD No. 1 Burlington

	<u>2025 Proposed Budget</u>	<u>2024 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	1,455,000.00	1,955,000.00	(500,000.00)	-25.6%
Total Miscellaneous Anticipated Revenues	10,000.00	10,000.00	-	0.0%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	100,000.00	50,000.00	50,000.00	100.0%
Total Other Revenue	1,150,000.00	1,150,000.00	-	0.0%
Total Operating Grant Revenue	13,848.00	13,848.00	-	0.0%
Total Revenues Offset with Appropriations	<u>315,000.00</u>	<u>391,500.00</u>	<u>(76,500.00)</u>	<u>-19.5%</u>
Total Revenues and Fund Balance Utilized	3,043,848.00	3,570,348.00	(526,500.00)	-14.7%
Amount to be Raised by Taxation to Support Budget	<u>12,646,969.02</u>	<u>12,007,261.15</u>	<u>639,707.87</u>	<u>5.3%</u>
Total Anticipated Revenues	<u>15,690,817.02</u>	<u>15,577,609.15</u>	<u>113,207.87</u>	<u>0.7%</u>
APPROPRIATIONS				
Total Administration	1,036,292.50	898,776.28	137,516.22	15.3%
Total Cost of Operations & Maintenance	12,457,384.35	11,099,019.87	1,358,364.48	12.2%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	317,140.17	391,500.00	(74,359.83)	-19.0%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	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	-	-	-	0.0%
Total Capital Appropriations	1,880,000.00	2,935,000.00	(1,055,000.00)	-35.9%
Total Principal Payments on Debt Service	-	250,000.00	(250,000.00)	-100.0%
Total Interest Payments on Debt	-	3,313.00	(3,313.00)	-100.0%
Total Appropriations	<u>15,690,817.02</u>	<u>15,577,609.15</u>	<u>113,207.87</u>	<u>0.7%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>

**Evesham Township FD No. 1
Burlington**

	<u>2025 Proposed Budget</u>	<u>2024 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	1,455,000.00	1,955,000.00	(500,000.00)	-25.6%
Restricted Fund Balance	-	-	-	0.0%
Total Fund Balance Utilized	<u>1,455,000.00</u>	<u>1,955,000.00</u>	<u>(500,000.00)</u>	<u>-25.6%</u>
<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	<u>10,000.00</u>	<u>10,000.00</u>	<u>-</u>	<u>0.0%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Operating Account	100,000.00	50,000.00	50,000.00	100.0%
Investment Account #2	-	-	-	0.0%
Investment Account #3	-	-	-	0.0%
Investment Account #4	-	-	-	0.0%
Total Interest on Investments & Deposits	<u>100,000.00</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>100.0%</u>
<i>Other Revenue (List in Detail)</i>				
EMS Billing	1,150,000.00	1,150,000.00	-	0.0%
Other Revenue #2	-	-	-	0.0%
Other Revenue #3	-	-	-	0.0%
Other Revenue #4	-	-	-	0.0%
Total Other Revenue	<u>1,150,000.00</u>	<u>1,150,000.00</u>	<u>-</u>	<u>0.0%</u>
<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	<u>13,848.00</u>	<u>13,848.00</u>	<u>-</u>	<u>0.0%</u>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	0.0%
Annual Registration Fees	305,000.00	305,000.00	-	0.0%
Penalties and Fines	9,500.00	9,500.00	-	0.0%
Other Revenues	500.00	500.00	-	0.0%
Total Uniform Fire Safety Act	<u>315,000.00</u>	<u>315,000.00</u>	<u>-</u>	<u>0.0%</u>
<u>Other Revenues Offset with Appropriations (List)</u>				
DCA American Rescue Plan Firefighter 2022	-	75,000.00	(75,000.00)	-100.0%
Burlington County 200 Club Advanced Training Award	-	1,500.00	(1,500.00)	-100.0%
Other Offset Revenues #3	-	-	-	0.0%
Other Offset Revenues #4	-	-	-	0.0%
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>76,500.00</u>	<u>(76,500.00)</u>	<u>-100.0%</u>
Total Revenues Offset with Appropriations	<u>315,000.00</u>	<u>391,500.00</u>	<u>(76,500.00)</u>	<u>-19.5%</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u><u>3,043,848.00</u></u>	<u><u>3,570,348.00</u></u>	<u><u>(526,500.00)</u></u>	<u><u>-14.7%</u></u>

**Evesham Township FD No. 1
Burlington**

	2025 Proposed Budget	2024 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	396,141.39	386,480.23	9,661.16	2.5%
Commissioners	7,500.00	7,500.00	-	0.0%
Fringe Benefits	162,651.11	152,796.05	9,855.06	6.4%
Total Administration - Personnel	566,292.50	546,776.28	19,516.22	3.6%
<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)	457,000.00	339,000.00	118,000.00	34.8%
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	470,000.00	352,000.00	118,000.00	33.5%
Total Administration	1,036,292.50	898,776.28	137,516.22	15.3%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	6,914,959.15	6,276,997.52	637,961.63	10.2%
Fringe Benefits	3,845,525.20	3,265,122.35	580,402.85	17.8%
Total Operations & Maintenance - Personnel	10,760,484.35	9,542,119.87	1,218,364.48	12.8%
<i>Volunteer Incentive Program</i>				
Salary & Wages	264,000.00	264,000.00	-	0.0%
Fringe Benefits	26,400.00	26,400.00	-	0.0%
Total Volunteer Incentive Program	290,400.00	290,400.00	-	0.0%
<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	1,121,500.00	981,500.00	140,000.00	14.3%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1	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	1,406,500.00	1,266,500.00	140,000.00	11.1%
Total Operations & Maintenance	12,457,384.35	11,099,019.87	1,358,364.48	12.2%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	274,385.15	272,244.98	2,140.17	0.8%
Fringe Benefits	-	-	-	0.0%
Total Appropriations Offset with Revenue - Personnel	274,385.15	272,244.98	2,140.17	0.8%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Stationary & Office Supplies	4,500.00	4,500.00	-	0.0%
Code Enforcement Publications	3,500.00	3,500.00	-	0.0%
Appropriations Offset with Revenue - Other Sub-Total	34,755.02	34,755.02	-	0.0%
Contingent Expenses			-	0.0%
DCA American Rescue Plan Firefighter		75,000.00	(75,000.00)	-100.0%
Burlington County 200 Club Advanced Training Award		1,500.00	(1,500.00)	-100.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	42,755.02	119,255.02	(76,500.00)	-64.1%
Total Appropriations Offset with Revenue	317,140.17	391,500.00	(74,359.83)	-19.0%
<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	1,880,000.00	2,935,000.00	(1,055,000.00)	-35.9%
Total Principal Payments on Debt Service	-	250,000.00	(250,000.00)	-100.0%
Total Interest Payments on Debt	-	3,313.00	(3,313.00)	-100.0%
TOTAL APPROPRIATIONS	15,690,817.02	15,577,609.15	113,207.87	0.7%

FIRE DISTRICT PROPOSED APPROPRIATIONS APPROPRIATION DETAIL PAGE

Evesham Township FD No. 1

FISCAL YEAR: January 1, 2025 to December 31, 2025

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

<i>Line Item:</i>	<i>Proposed 2025 Amount</i>	<i>Adopted 2024 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Administration - Other (List):			-	0.0%
Stationary & Office Supplies	20,000.00	20,000.00	-	0.0%
Legal Services	85,000.00	35,000.00	50,000.00	142.9%
Audit	46,000.00	28,000.00	18,000.00	64.3%
Other Professional Services	288,000.00	238,000.00	50,000.00	21.0%
Recruit Administration	15,000.00	15,000.00	-	0.0%
Postage	3,000.00	3,000.00	-	0.0%
Sub-total	457,000.00	339,000.00	118,000.00	34.8%
			-	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	72,000.00	-	0.0%
Vehicle Maintenance	95,500.00	90,500.00	5,000.00	5.5%
Member Benefits	160,000.00	90,000.00	70,000.00	77.8%
Fire Hydrant Service	180,000.00	180,000.00	-	0.0%
Rent	12,500.00	12,500.00	-	0.0%
Supplies	25,000.00	25,000.00	-	0.0%
Training	127,000.00	119,500.00	7,500.00	6.3%
Uniform Expense	60,000.00	60,000.00	-	0.0%
Utilities	175,000.00	175,000.00	-	0.0%
Operating Contingency	50,000.00	40,000.00	10,000.00	25.0%
EMS Billing Service	97,500.00	50,000.00	47,500.00	95.0%
Sub-total	1,121,500.00	981,500.00	140,000.00	14.3%
			-	0.0%
Other Assets, Non-Bondable			-	0.0%
Firefighting Tools & Misc. Equipmen	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	23,500.00	-	0.0%
Fire Prevention Training	9,255.02	9,255.02	-	0.0%
Sub-total	34,755.02	34,755.02	-	0.0%
			-	0.0%

Evesham Township FD No. 1

Burlington

2025 Proposed

2025 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	\$ 140,623.00	\$ 140,623.00	\$ 9,843.61	\$ 25,000.00	\$ 21,093.45	\$ 55,937.06	
Assistant Business Manager	1.00	\$ 90,920.04	\$ 90,920.04	\$ 6,364.40	\$ 15,000.00	\$ 13,638.01	\$ 35,002.41	
Management Information System Coordinator	1.00	\$ 110,315.63	\$ 110,315.63	\$ 7,722.09	\$ 25,000.00	\$ 16,547.34	\$ 49,269.44	
Administrative Coordinator	1.00	\$ 54,282.72	\$ 54,282.72	\$ 3,799.79	\$ 15,000.00	\$ 3,642.41	\$ 22,442.20	
Position #5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Position #6		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Position #7		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Position #8		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Administration	4.00		\$ 396,141.39	\$ 27,729.90	\$ 80,000.00	\$ 54,921.21	\$ 162,651.11	

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	\$ 170,208.13	\$ 170,208.13	\$ 25,000.00	\$ 5,000.00	\$ 25,531.22	\$ 55,531.22	
Deputy Chiefs	2.00	\$ 167,729.37	\$ 335,458.74	\$ 50,000.00	\$ 30,000.00	\$ 50,318.81	\$ 130,318.81	
Captains	5.00	\$ 152,783.48	\$ 763,917.42	\$ 125,000.00	\$ 125,000.00	\$ 114,587.61	\$ 364,587.61	
Lieutenants	4.00	\$ 144,818.46	\$ 579,273.86	\$ 100,000.00	\$ 125,000.00	\$ 86,891.08	\$ 311,891.08	
Firefighters/EMT	47.00	\$ 77,874.15	\$ 3,660,085.00	\$ 1,306,469.00	\$ 705,000.00	\$ 450,856.58	\$ 2,462,325.58	
Per Diem EMT & Part Time	1.00	\$ 280,000.00	\$ 280,000.00	\$ 52,027.10	\$ 120,000.00	\$ 33,827.40	\$ 205,854.50	
Full Time - EMT	4.00	\$ 56,379.00	\$ 225,516.00	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	
Salary Adjustments	1.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	
Leave Buy-back	1.00	\$ 200,000.00	\$ 200,000.00	\$ -	\$ -	\$ 13,387.50	\$ 13,387.50	
Compensated Absences	1.00	\$ 175,000.00	\$ 175,000.00	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	
Overtime, Acting, Holiday Pay	1.00	\$ 450,000.00	\$ 450,000.00	\$ -	\$ -	\$ 175,000.00	\$ 175,000.00	
Workers Compensation Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PT Fire Smoke Inspectors	1.00	\$ 45,500.00	\$ 45,500.00	\$ -	\$ -	\$ -	\$ -	
Position #14		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Operation & Maintenance	69.00		\$ 6,914,959.15	\$ 52,027.10	\$ 1,606,469.00	\$ 1,077,029.10	\$ 3,845,525.20	

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	\$ 144,818.46	\$ 144,818.46	\$ -	\$ -	\$ -	\$ -	
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		\$ 274,385.15	\$ -	\$ -	\$ -	\$ -	
Total Administration, Operations & Offset by Revenue	75.00		\$ 7,585,485.69	\$ 79,757.00	\$ 1,606,469.00	\$ 1,131,950.31	\$ 4,008,176.31	

**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>2025 Proposed Budget</i>	<i>2024 Adopted Budget</i>
Acquisition of Equipment for Fire & EMS	Equipment	November	09/10/24		\$ 175,000.00	\$ 85,000.00
Building Repairs, Improvements & Station Equipment (Statio Building		November	09/10/24		\$ 405,000.00	\$ 350,000.00
Apparatus & Vehicle Acquisition	Vehicle	November	09/10/24		\$ 1,300,000.00	\$ 2,500,000.00
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					\$ 1,880,000.00	\$ 2,935,000.00

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>2025 Proposed Budget</i>	<i>2024 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					\$ 1,880,000.00	\$ 2,935,000.00
RESERVE FOR FUTURE CAPITAL OUTLAYS						
TOTAL CAPITAL APPROPRIATIONS					\$ 1,880,000.00	\$ 2,935,000.00

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 2024	2025	2026	2027	2028	2029	2030	Thereafter	Total Principal Outstanding
General Obligation Bonds												
Series 2014	02/16/13	81%	12/11/13	\$ 250,000.00								\$ -
General Obligation Bond #2												\$ -
General Obligation Bond #3												\$ -
General Obligation Bond #4												\$ -
Total Principal - General Obligation Bonds				\$ 250,000.00								\$ -
Bond Anticipation Notes												
BAN #1												\$ -
BAN #2												\$ -
BAN #3												\$ -
BAN #4												\$ -
Total Principal - BANS												\$ -
Capital Leases												
Capital Lease #1												\$ -
Capital Lease #2												\$ -
Capital Lease #3												\$ -
Capital Lease #4												\$ -
Total Principal - Capital Leases												\$ -
Intergovernmental Loans												
Intergovernmental #1												\$ -
Intergovernmental #2												\$ -
Intergovernmental #3												\$ -
Intergovernmental #4												\$ -
Total Principal - Intergovernmental Loans												\$ -
Other Bonds or Notes Payable												
Other Bonds or Notes #1												\$ -
Other Bonds or Notes #2												\$ -
Other Bonds or Notes #3												\$ -
Other Bonds or Notes #4												\$ -
Total Principal - Other Bonds or Notes												\$ -
TOTAL PRINCIPAL ALL OBLIGATIONS				250,000.00								\$ -

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 2024	2025	2026	2027	2028	2029	2030	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
Series 2014	3,313.00								
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	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	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, 2024 (1)	\$ 9,418,927.00
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Less: Utilized in 2024 Adopted Budget	\$ 1,955,000.00
Proposed balance available	\$ 7,463,927.00
Estimated results of operations for the year ending December 31, 2024	\$ 500,000.00
Anticipated balance December 31, 2024	\$ 7,963,927.00
Less: Fund Balance utilized in 2025 Proposed Budget	\$ 1,455,000.00
Proposed balance after utilization in 2025 Proposed Budget	\$ 6,508,927.00

RESTRICTED FUND BALANCE

Beginning balance January 1, 2024 (1)	\$ 1,469,405.62
Less: Utilized in 2024 Adopted Budget	\$ -
Proposed balance available	\$ 1,469,405.62
Estimated results of operations for the year ending December 31, 2024	
Anticipated balance December 31, 2024	\$ 1,469,405.62
Less: Restricted Fund Balance used in 2025 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2025 Proposed Budget	\$ 1,469,405.62

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

**Evesham Township FD No. 1
Burlington**

Summary of Referendum Line Items	<i>2025 Proposed Budget Amount Requested</i>	<i>2024 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>2025 Proposed Budget Amount Requested</i>	<i>2024 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	12,007,261.14
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	12,007,261.14
Plus: 2% Cap Increase	240,145.22
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	12,247,406.36

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	336,742.00
Allowable Increase in Health Care Costs	149,600.00
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	-
Total Exclusions	486,342.00

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	27,861,800.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.227
	63,246.29

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2022	-
Amount Utilized from Levy Cap Bank from 2023	-
Amount Utilized from Levy Cap Bank from 2024	-
Maximum Tax Levy Before Referendum	12,796,994.65
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	12,796,994.65

CAP BANK CALCULATION

Amount to be Raised by Taxation	12,646,969.02
Cap Bank Available from Prior Year (2022) for 2025 Budget	192,056.00
Cap Bank Available from Prior Year (2023) for 2025 Budget	425,166.00
Revised Cap Bank from Prior Year (2023) Available for 2026 Budget	425,166.00
Cap Bank Available from Prior Year (2024) for 2025 Budget	-
Revised Cap Bank from Prior Year (2024) Available for 2026 Budget	-
Cap Bank Available from (2025) for 2026 Budget	150,025.63

Evesham Township FD No. 1

Burlington

PENSION CONTRIBUTION CALCULATION

2025 Proposed Budget PERS Contribution Appropriated	\$ 79,757.00
2025 Proposed Budget PFRS Contribution Appropriated	\$ 1,606,469.00
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2025 Base Amount	\$ 1,686,226.00
2024 Adopted Budget PERS Contribution	\$ 86,314.00
2024 Adopted Budget PFRS Contribution	\$ 1,263,170.00
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2024 Base Amount	\$ 1,349,484.00
Pension Contribution Exclusion	\$ 336,742.00

LOSAP CALCULATION

2025 Proposed Budget LOSAP Appropriation	\$ -
2024 Adopted Budget LOSAP Appropriation	\$ -
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2025 Proposed Budget Total Debt Service Appropriation	\$ -
2025 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2025 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2025 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2025 Base Amount	\$ -
2024 Adopted Budget Total Debt Service Appropriation	\$ 253,313.00
2024 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2024 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2024 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 253,313.00
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2025 Proposed Budget Total Capital Appropriation	\$ 1,880,000.00
2025 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ -
2025 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2025 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2025 Base Amount	\$ 1,880,000.00
2024 Adopted Budget Total Capital Appropriation	\$ 2,935,000.00
2024 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ -
2024 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ -
2024 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 2,935,000.00
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2025	16.4%
2025 Proposed Budget Administration Health Insurance Appropriation	\$ 80,000.00
2025 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 1,110,000.00
2025 Proposed Budget Group Health Insurance	\$ 1,190,000.00
2024 Adopted Budget Administration Health Insurance Appropriation	80,000
2024 Adopted Budget Operations & Maintenance Health Insurance Appropriation	940,000
2024 Adopted Budget Group Health Insurance	\$ 1,020,000.00
Net Increase (Decrease)	\$ 170,000.00
Net Increase Divided by 2024 Amount Budgeted = % Increase	16.67%
SFY 2025 State Health Average 16.4% Less 2% = % Increase Added to Current Levy	14.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	2.27%
% Increase Inside Cap * 2024 Expended = Added Amount Inside Cap	\$ 23,120.00
% Increase Exclusion * 2024 Expended = 2025 Appropriation Added to Levy	\$ 146,880.00
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 2,720.00
2025 Increase in Appropriation	\$ 170,000.00

**Annual List of Change Orders Approved
Pursuant to N.J.A.C. 5:30-11**

Contracting Unit: Evesham Township FD No. 1 Year Ending: December 31, 2023

The following is a complete list of all change orders which caused the originally awarded contract price to be exceeded by more than 20 percent. For regulatory details please consult N.J.A.C. 5:30-11.1 et seq. Please identify each change order by name of the project.

None

For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)

If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

10/15/2024
Date

Maureen P. Mitchell
Clerk/Secretary to the Governing Body

Appendix to Budget Document