

STATE OF NEW JERSEY  
DEPARTMENT OF COMMUNITY AFFAIRS  
DIVISION OF LOCAL GOVERNMENT SERVICES  
BUREAU OF AUTHORITY REGULATION  
TRENTON, N.J.

CERTIFICATION OF AMENDED 2018 INTRODUCED BUDGET

**Westville Fire District No. 1**

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3.

Department of Community Affairs  
Division of Local Government Services  
For: Timothy Cunningham, Director

By *C.M. Zapicchi*  
Christine M. Zapicchi, Assistant Director

Date 11/3/18

# 2018

## Borough of Westville Fire District #1 Fire District Budget

[www.westvillefd.com](http://www.westvillefd.com)  
(Fire District Web Address)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

LOCAL GOVT SERVICES  
2017 NOV 27 P 1:15  
RECEIVED

# **2018 FIRE DISTRICT BUDGET**

## **Certification Section**

**2018**

**Borough of Westville Fire District #1**

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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

# 2018 PREPARER'S CERTIFICATION

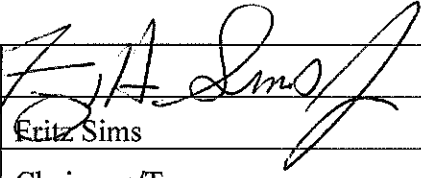
## Borough of Westville Fire District #1

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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:	Fritz Sims		
Title:	Chairman/Treasurer		
Address:	23 West Olive Street, Westville, NJ 08093		
Phone Number:	856-456-9432	Fax Number:	856-456-8870
E-mail address:	fritz.sims@westvillefd.com		

# 2018 PREPARER'S CERTIFICATION OTHER ASSETS

## Borough of Westville Fire District #1

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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:	<i>Deborah Holick</i>		
Name:	Deborah Holick		
Title:	Secretary		
Address:	23 West Olive Street, Westville, NJ 08093		
Phone Number:	856-456-9432	Fax Number:	856-456-8870
E-mail address:	debbie.holick@westvillefd.com		

# 2018 APPROVAL CERTIFICATION

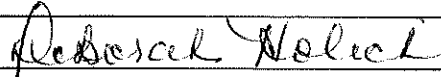
## Borough of Westville Fire District #1

### FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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 20 day of November, 2017.

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:	Deborah Holick		
Title:	Secretary		
Address:	23 West Olive Street, Westville, NJ 08093		
Phone Number:	856-456-9432	Fax Number:	856-456-8870
E-mail address:	debbie.holick@westvillefd.com		

# FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

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

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

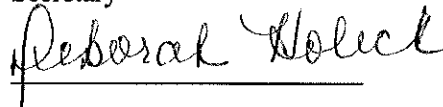
Name of Officer Certifying compliance

Deborah Holick

Title of Officer Certifying compliance

Secretary

Signature





# 2018 FIRE DISTRICT BUDGET RESOLUTION

## Borough of Westville Fire District #1

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

WHEREAS, the Annual Budget for the Borough of Westville Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 20, 2017; 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 \$736,646, which includes an amount to be raised by taxation of \$428,595, and Total Appropriations of \$736,646; 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 November 20, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 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 December 18, 2017.

Deborah Holick  
(Secretary's Signature)

11/20/17  
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Fritz Sims	✓			
Bryan Miller	✓			
Deborah Holick	✓			
Travis Lawrence	✓			
William Marsden	✓			

# 2018 ADOPTION CERTIFICATION

## Borough of Westville Fire District #1

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2018 to December 31, 2018

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 18th day of December, 2017.

Officer's Signature:			
Name:	Deborah Holick		
Title:	Secretary		
Address:	23 West Olive Street, Westville, NJ 08093		
Phone Number:	856-456-9432	Fax Number:	856-456-8870
E-mail address:	debbie.holick@westvillefd.com		

# 2018 ADOPTED BUDGET RESOLUTION

## Borough of Westville Fire District #1

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

WHEREAS, the Annual Budget for the Borough of Westville Fire District No. 1\_ (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 18, 2017; 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 \$ 736,646, which includes amount to be raised by taxation of \$428,595, and Total Appropriations of \$736,646; 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 December 18, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$736,646, which includes amount to be raised by taxation of \$428,595, and Total Appropriations of \$736,646; and

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

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

\_\_\_\_\_  
(Secretary's Signature)

\_\_\_\_\_  
(Date)

### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Fritz Sims				
Bryan Miller				
Deborah Holick				
Travis Lawrence				
William Marsden				

**2018 FIRE DISTRICT BUDGET**  
**Narrative and Information Section**

# 2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Borough of Westville Fire District #1

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

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

1. Complete a brief statement on the 2018 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.

Fund Balance increase of \$107,887 due to capital appropriations and the desire for a 0% tax increase.  
 Interest on Investments & Deposits increase \$200 due to expected increase in 2017.  
 Annual registration fees increase of \$17,000 due to expected increase in 2017.  
 Administrative Personnel Salary & Wages and Fringe Benefits – Office Cleaning personnel reclassified from Operations and a 2% salary increase.  
 Office Supplies increase of \$2,500 to reflect amount needed based on actual expenses in 2017.  
 Costs of Operations & Maintenance – Salaries shift \$13,100 from EMS Stipends to Salaries and a 2% salary increase.  
 Costs of Operations & Maintenance – Utilities increase of \$7,000 based on increased costs.  
 Costs of Operations & Maintenance – Firefighting Equipment decrease of \$7,000 due to air packs being purchased through a grant match.

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.

The Amount to be Raised by Taxation to support the 2018 budget has a slight decrease of \$1,058.  
 Fund Balance increase of \$107,887 due to capital appropriations and the desire for a 0% tax increase.

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.

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation for Municipal		\$429,653
Net Prior year Tax Levy for Municipal Purposes for Cap Calculation		\$429,653
Plus 2% Cap Increase		\$8,593
<b>Adjusted Tax levy Prior to Exclusions</b>		<b>\$438,246</b>
Exclusions:		
Allowable Pension increase	\$268	
Add Total Exclusions:		\$268
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	902,000	
Prior Year Local Fire District Tax Rate	0.183	\$1,651

<b>Adjusted Tax Levy</b>	\$440,165
Amount Utilized from Levy Cap Bank from 2015	\$0
Amount Utilized from Levy Cap Bank from 2016	\$0
Amount Utilized from Levy Cap Bank from 2017	
<b>Maximum Tax Levy Before Referendum</b>	\$440,165
<b>Maximum Allowable Amount to be Raised by Taxation</b>	
<b>Cap Bank Calculation</b>	
Amount to be Raised by Taxation	\$428,595
Cap Bank Available from Prior Year (2015) for 2018 Budget	\$9,093
Cap Bank Available from Prior Year (2016 ) for 2018 Budget	\$14,169
Revised Cap Bank from Prior Year (2016) available for 2019 Budget	\$14,169
Cap Bank Available from Prior Year 2017 for 2018 Budget	\$8,682
Revised Cap Bank from Prior Year (2017) available for 2019 Budget	\$8,682
Cap Bank from Current Year (2018) available for 2019 Budget	\$11,570
Cap Bank Available from 2018 for 2019 Budget	\$11,570

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. Release of Restricted Fund Balance for the Purchase of an Air Compressor.

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.

The budget is proposing \$60,000 towards future capital needs and the purchase of an air compressor. The debt service remains the same as 2018.

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. Not applicable

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.

There is not a duly incorporated association.

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	\$235,552,390
Proposed Tax Rate per \$100 of Assessed Valuation	\$.181

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

No	X	Yes		If yes, how much is appropriated?	\$
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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 2018

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

<b>Name of Fire District:</b>	<b>Borough of Westville Fire District #1</b>		
<b>Address:</b>	23 West Olive Street		
<b>City, State, Zip:</b>	Westville	NJ	08093
<b>Phone: (ext.)</b>	856-456-9432	<b>Fax:</b>	856-456-8870

<b>Preparer's Name:</b>	Fritz Sims		
<b>Preparer's Address:</b>	23 West Olive Street		
<b>City, State, Zip:</b>	Westville	NJ	08093
<b>Phone: (ext.)</b>	856-456-9432	<b>Fax:</b>	856-456-8870
<b>E-mail:</b>	fritz.sims@westvillefd.com		

<b>Chairman:</b>	Fritz Sims		
<b>Phone: (ext.)</b>	856-456-9432	<b>Fax:</b>	856-456-8870
<b>E-mail:</b>	fritz.sims@westvillefd.com		

<b>Secretary/Treasurer:</b>	Deborah Holick/Fritz Sims		
<b>Phone: (ext.)</b>	856-456-9432	<b>Fax:</b>	856-456-8870
<b>E-mail:</b>	Debbie.holick@westvillefd.com/ fritz.sims@westvillefd.com		

<b>Name of Auditor:</b>	Nick L Petroni		
<b>Name of Firm:</b>	Petroni & Associates LLC		
<b>Address:</b>	102 West High Street, Suite 100		
<b>City, State, Zip:</b>	Glassboro	NJ	08028
<b>Phone: (ext.)</b>	856-881-1600 Ext 220	<b>Fax:</b>	856-282-1176
<b>E-mail:</b>	droller@petroni.com		

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

## Borough of Westville Fire District #1

FISCAL YEAR: January 1, 2018 to December 31, 2018

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

- 1) Provide the number of regular voting members of the governing body:
- 2) Provide the number of alternate voting members of the governing body:
- 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?  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?  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?  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?
  - b. A family member of a current or former commissioner, officer, or employee?
  - 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?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
  - b. Travel for companions
  - c. Tax indemnification and gross-up payments
  - d. Discretionary spending account
  - e. Housing allowance or residence for personal use
  - f. Payments for business use of personal residence
  - g. Vehicle/auto allowance or vehicle for personal use
  - h. Health or social club dues or initiation fees
  - i. Personal services (i.e.: maid, chauffeur, chef)  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)

## Borough of Westville Fire District #1

FISCAL YEAR: January 1, 2018 to December 31, 2018

- 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."

Command 730 – 2008 Ford Explorer – Eric Farley  
Operations 73 – 2014 Ford Explorer – James Tucker  
Logistics 7371 – 1999 Ford E-450 – Motor Pool  
Engine 733 – 1996 E-One Pumper – Motor Pool  
Ladder 736 – 2015 LTH100 Aerial – Motor Pool  
Rescue 738 – 2006 E-One Rescue – Motor Pool  
Utility 737 – 2006 Ford F-250 – Motor Pool  
Squad 739 – 2008 Ford/Horton – AMB – Motor Pool  
Fireboat 7 – 2011 Harbor Guard – Motor Pool  
Marine 7-3 – 1986 Marine Boat – Motor Pool  
16' Trailer – 2003 Haulmark Trailer – 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?  Yes *If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.*
- a. Approved February 16, 2001 and instituted in 2002  
b. 65 eligible members  
c. 50 members vested  
d. Based on initial amount of \$500 and can be raised based on the COL increase  
e. \$25,000  
f. Plan contractor provides the required reports to the Division of Local Government Services

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS**

**Borough of Westville Fire District #1**

**FISCAL YEAR: January 1, 2018 to December 31, 2018**

*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 2015.

**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)**

Borough of Westville Fire District No. 1  
Gloucester

Name	Title	Average Hours per Week Dedicated to Position	Position		Reportable Compensation from Fire District (W-2/ 1099)			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	Officer	Formal	Base Salary/ Stipend	Bonus								
1 Fritz Sims	Chairman/Treasurer		x			\$ -		\$ -						\$ -	
2 Bryan Miller	Vice Chairman		x			-		-						-	
3 Deborah Hilck	Secretary		x			-		-						-	
4 Travis Lawrence Williams	Commissioner		x			-		-						-	
5 Marsden	Commissioner		x			-		-						-	
6						-		-						-	
7						-		-						-	
8						-		-						-	
9						-		-						-	
10						-		-						-	
11						-		-						-	
12						-		-						-	
13						-		-						-	
14						-		-						-	
15						-		-						-	
<b>Total:</b>						\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	

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

Borough of Westville Fire District No. 1  
Gloucester

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage	1	\$ 12,151	\$ 12,151	1	\$ 12,151	\$ 12,151	\$ -	0.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	1	35,285	35,285	1	35,285	35,285	-	0.0%
Employee Cost Sharing Contribution (enter as negative - )			(6,800)			(6,800)	-	0.0%
<b>Subtotal</b>	<b>2</b>		<b>40,636</b>	<b>2</b>		<b>40,636</b>	-	<b>0.0%</b>
<b>Commissioners - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!
<b>Subtotal</b>	<b>0</b>		<b>-</b>	<b>0</b>		<b>-</b>	-	<b>#DIV/0!</b>
<b>Retirees - Health Benefits - Annual Cost</b>								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative - )			-			-	-	#DIV/0!
<b>Subtotal</b>	<b>0</b>		<b>-</b>	<b>0</b>		<b>-</b>	-	<b>#DIV/0!</b>
<b>GRAND TOTAL</b>	<b>2</b>		<b>\$ 40,636</b>	<b>2</b>		<b>\$ 40,636</b>	<b>\$ -</b>	<b>0.0%</b>

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

No

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

No

## Schedule of Accumulated Liability for Compensated Absences

Borough of Westville Fire District No. 1  
Gloucester

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, 2017	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
	None				
<b>Total liability for accumulated compensated absences at January 1, 2017</b>		<b>\$</b>	-		

# **2018 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:  
County:

**Borough of Westville Fire District No. 1**  
**Gloucester**

**Levy Cap Calculation Summary**

2017 Adopted Budget - Amount to be Raised by Taxation	\$	429,653
Cap Bank Available from 2015 (See Levy Cap Certification)		9,093
Cap Bank Available from 2016 (See Levy Cap Certification)		14,169
Cap Bank Available from 2017 (See Levy Cap Certification)		8,682
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		235,552,390
New Ratables - Increase in Valuations (New Construction and Additions)		902,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.183
Projected Tax Rate based upon Proposed Levy		0.181259058

## 2018 Budget Summary

### Borough of Westville Fire District No. 1 Gloucester

	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 137,887	\$ 30,000	\$ 107,887	359.6%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	1,200	1,000	200	20.0%
Total Other Revenue	150,000	160,000	(10,000)	-6.3%
Total Operating Grant Revenue	1,764	1,764	-	0.0%
Total Revenues Offset with Appropriations	<u>17,200</u>	<u>15,200</u>	<u>2,000</u>	13.2%
Total Revenues and Fund Balance Utilized	308,051	207,964	100,087	48.1%
Amount to be Raised by Taxation to Support Budget	<u>428,595</u>	<u>429,653</u>	<u>(1,058)</u>	-0.2%
Total Anticipated Revenues	<u>736,646</u>	<u>637,617</u>	<u>99,029</u>	15.5%
<b>APPROPRIATIONS</b>				
Total Administration	88,257	82,525	5,732	6.9%
Total Cost of Operations & Maintenance	438,484	429,131	9,353	2.2%
Total Appropriations Offset with Revenue	14,144	15,200	(1,056)	-6.9%
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)	25,000	25,000	-	0.0%
Total Capital Appropriations	105,000	20,000	85,000	425.0%
Total Principal Payments on Debt Service	50,366	48,715	1,651	3.4%
Total Interest Payments on Debt	<u>15,395</u>	<u>17,046</u>	<u>(1,651)</u>	-9.7%
Total Appropriations	<u>736,646</u>	<u>637,617</u>	<u>99,029</u>	15.5%
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!



## 2018 Revenue Schedule

### Borough of Westville Fire District No. 1 Gloucester

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 92,887	\$ 30,000	\$ 62,887	209.6%
Restricted Fund Balance	45,000		45,000	#DIV/0!
Total Fund Balance Utilized	<u>137,887</u>	<u>30,000</u>	<u>107,887</u>	359.6%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)			-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)			-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	#DIV/0!
Rental Income			-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
District Bank Accounts	1,200	1,000	200	20.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>1,200</u>	<u>1,000</u>	<u>200</u>	20.0%
<i>Other Revenue (List in Detail)</i>				
EMS Billing Fees	150,000	160,000	(10,000)	-6.3%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	<u>150,000</u>	<u>160,000</u>	<u>(10,000)</u>	-6.3%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,764	1,764	-	0.0%
Other Grant #1			-	#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>1,764</u>	<u>1,764</u>	<u>-</u>	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	17,000	15,000	2,000	13.3%
Penalties and Fines	200	200	-	0.0%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	<u>17,200</u>	<u>15,200</u>	<u>2,000</u>	13.2%
<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>17,200</u>	<u>15,200</u>	<u>2,000</u>	13.2%
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<u>\$ 308,051</u>	<u>\$ 207,964</u>	<u>\$ 100,087</u>	48.1%

## 2018 Appropriations Schedule

### Borough of Westville Fire District No. 1 Gloucester

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 16,547	\$ 13,635	\$ 2,912	21.4%
Commissioners			-	#DIV/0!
Fringe Benefits	2,300	2,010	290	14.4%
Total Administration - Personnel	<u>18,847</u>	<u>15,645</u>	<u>3,202</u>	20.5%
<i>Administration - Other (List)</i>				
Professional Services - Legal and Audit	9,000	9,000	-	0.0%
Election	500	500	-	0.0%
See Schedule Attached - F3A	55,910	53,380	2,530	4.7%
Contingent Expenses			-	#DIV/0!
Computer Equipment	4,000	4,000	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>69,410</u>	<u>66,880</u>	<u>2,530</u>	3.8%
Total Administration	<u>88,257</u>	<u>82,525</u>	<u>5,732</u>	6.9%
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	190,275	169,995	20,280	11.9%
Fringe Benefits	78,335	76,162	2,173	2.9%
Total Operations & Maintenance - Personnel	<u>268,610</u>	<u>246,157</u>	<u>22,453</u>	9.1%
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Fire Department Rental	36,000	36,000	-	0.0%
Fuel	6,500	6,500	-	0.0%
See Schedule Attached - F3B	85,000	91,100	(6,100)	-6.7%
Contingent Expenses			-	#DIV/0!
Matching funds for HLS Grant	10,000	10,000	-	0.0%
Supplemental Fire Grant	2,374	2,374	-	0.0%
Firefighting Equipment	30,000	37,000	(7,000)	-18.9%
Total Operations & Maintenance - Other	<u>169,874</u>	<u>182,974</u>	<u>(13,100)</u>	-7.2%
Total Operations & Maintenance	<u>438,484</u>	<u>429,131</u>	<u>9,353</u>	2.2%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	3,060	3,570	(510)	-14.3%
Fringe Benefits	234	780	(546)	-70.0%
Total Appropriations Offset with Revenue - Personnel	<u>3,294</u>	<u>4,350</u>	<u>(1,056)</u>	-24.3%
<i>Appropriations Offset with Revenue - Other (List)</i>				
Fire Marshall Uniforms	3,500	3,500	-	0.0%
Fire Marshall Vehicle Rental	6,600	6,600	-	0.0%
Fire Marshall Supplies, Postage, etc.	750	750	-	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>10,850</u>	<u>10,850</u>	-	0.0%
Total Appropriations Offset with Revenue	<u>14,144</u>	<u>15,200</u>	<u>(1,056)</u>	-6.9%
<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	-	-	-	#DIV/0!
<i>Emergency Appropriations &amp; Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#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	-	-	-	#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)	25,000	25,000	-	0.0%
Total Capital Appropriations	105,000	20,000	85,000	425.0%
Total Principal Payments on Debt Service	50,366	48,715	1,651	3.4%
Total Interest Payments on Debt	15,395	17,046	(1,651)	-9.7%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 736,646</u>	<u>\$ 637,617</u>	<u>\$ 99,029</u>	15.5%

**2018 Fire District Budget**

**Westville Borough Fire District # 1 (Gloucester)**

**Other Expense Appendix (N.J.S.A. 40A:14-78.6)**

Use this page only if additional lines are required on the Supplemental Other Expenses Insert

	<b>Cross Ref.</b>	<b>2018 Proposed Budget</b>	<b>2017 Adopted Budget</b>	<b>\$ Increase (Decrease) Proposed vs. Adopted</b>	<b>% Increase (Decrease) Proposed vs. Adopted</b>
<b>Administration - Operating</b>					
Insurance		\$44,800	\$44,880	(\$80)	-0.18%
Office Supplies		\$5,000	\$2,500	\$2,500	100.00%
Promotion - Fire Prevention		\$1,000	\$1,000	\$0	0.00%
Accounting Fees - Payroll Processing		\$2,500	\$2,500	\$0	0.00%
Copier Lease		\$2,610	\$2,500	\$110	4.40%
				\$0	#DIV/0!
				\$0	#DIV/0!
				\$0	#DIV/0!
<b>Total Additional Administration Operating Expenses</b>	<b>F-3a</b>	<b>\$55,910</b>	<b>\$53,380</b>	<b>\$2,530</b>	<b>4.74%</b>
<b>Admin - Other Assets, Non-Bondable</b>					
<b>Total Additional Administration Other Assets</b>		<b>\$0</b>	<b>\$0</b>		
<b>Cost of Operations - Operating</b>					
Supplies and Maintenance		\$25,000	\$25,000	\$0	0.00%
Training & Education		\$5,000	\$5,000	\$0	0.00%
Professional Fees - Medical		\$7,500	\$7,500	\$0	0.00%
EMS Billing		\$15,000	\$15,000	\$0	0.00%
EMS Supplies and Equipment		\$5,000	\$5,000	\$0	0.00%
EMS Volunteer Stipends		\$5,000	\$18,100	(\$13,100)	-72.38%
Advertising		\$1,500	\$1,500	\$0	0.00%
Membership and Dues		\$1,000	\$1,000	\$0	0.00%
Utilities		\$20,000	\$13,000	\$7,000	53.85%
Uniforms				\$0	#DIV/0!
				\$0	#DIV/0!
				\$0	#DIV/0!
				\$0	#DIV/0!
<b>Total Additional Operating Expenses Operations</b>	<b>F-3B</b>	<b>\$85,000</b>	<b>\$91,100</b>	<b>(\$6,100)</b>	<b>-6.70%</b>
<b>Other Expenses Offset by Revenue - Operating</b>					
Insert new rows here				\$0	#DIV/0!
				\$0	#DIV/0!
				\$0	#DIV/0!
<b>Total Additional Operating Expenses Offset by Revenue</b>	<b>F-3C</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>
<b>Other Expenses Offset by Revenue - Other Assets, Non-Bondable</b>					
Insert new rows here					
<b>Total Costs Offset by Revenue Other Assets</b>	<b>AP-9</b>	<b>\$0</b>	<b>\$0</b>		

## 2018 Schedule of Salaries and Benefits

### Borough of Westville Fire District No. 1 Gloucester

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Administrator Part-time	1	\$ 3,162	\$ 3,162	\$ -	-	-	\$ 337	\$ 337
Administrative Clerk - Part-time	1	10,200	10,200	-	-	-	1,624	1,624
Part-time office cleaning	1	3,185	3,185	-	-	-	339	339
Position #4			-	-	-	-	-	-
Position #5			-	-	-	-	-	-
Position #6			-	-	-	-	-	-
Position #7			-	-	-	-	-	-
Position #8			-	-	-	-	-	-
<b>Total Administration</b>			<b>\$ 16,547</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,300</b>	<b>\$ 2,300</b>

<i>Operation &amp; Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Firefighter/EMT	1	\$ 55,950	\$ 55,950	\$ 7,583	-	\$ 31,000	\$ 5,291	\$ 43,874
Firefighter/EMT	1	48,775	48,775	6,611	-	14,000	4,742	25,353
Fire Inspector	1	2,550	2,550	-	-	-	195	195
Weekend EMS Coverage	10	6,410	64,100	-	-	-	6,900	6,900
Part-time personnel	10	1,890	18,900	-	-	-	2,013	2,013
Position #6			-	-	-	-	-	-
Position #7			-	-	-	-	-	-
Position #8			-	-	-	-	-	-
Position #9			-	-	-	-	-	-
Position #10			-	-	-	-	-	-
Position #11			-	-	-	-	-	-
Position #12			-	-	-	-	-	-
Position #13			-	-	-	-	-	-
Position #14			-	-	-	-	-	-
<b>Total Operation &amp; Maintenance</b>			<b>\$ 190,275</b>	<b>\$ 14,194</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 19,141</b>	<b>\$ 78,335</b>

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 Proposed Budget Salary &amp; Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2018 Proposed Budget Fringe Benefits</i>
Fire Official	1	\$ 3,060	\$ 3,060	-	-	-	\$ 234	\$ 234
Position #2			-	-	-	-	-	-
Position #3			-	-	-	-	-	-
Position #4			-	-	-	-	-	-
Position #5			-	-	-	-	-	-
Position #6			-	-	-	-	-	-
Position #7			-	-	-	-	-	-
Position #8			-	-	-	-	-	-
<b>Total Offset by Revenue</b>			<b>\$ 3,060</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 234</b>	<b>\$ 234</b>

<b>Total Administration, Operations &amp; Offset by Revenue</b>			<b>\$ 209,882</b>	<b>\$ 14,194</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 21,675</b>	<b>\$ 80,869</b>
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## 2018 Proposed Capital Budget

Borough of Westville Fire District No. 1  
Gloucester

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

<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>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
Purchase of Air Compressor	Equipment		02/17/18		\$ 45,000	
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					45,000	-

### DOWN PAYMENTS (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>2018 Proposed Budget</i>	<i>2017 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

### RESERVE FOR FUTURE CAPITAL OUTLAYS

### TOTAL CAPITAL APPROPRIATIONS

45,000	-
60,000	20,000
<b>\$ 105,000</b>	<b>\$ 20,000</b>
\$ 45,000	
\$ 60,000	\$ 20,000

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

### Debt Service Schedule - Principal

Borough of Westville Fire District No. 1  
Gloucester

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Aerial Ladder Apparatus	12/13/14	92%	08/13/15	48,715	50,366	52,073	53,839	55,664	57,551	59,502	125,123	454,118
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				48,715	50,366	52,073	53,839	55,664	57,551	59,502	125,123	454,118
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				<b>\$ 48,715</b>	<b>\$ 50,366</b>	<b>\$ 52,073</b>	<b>\$ 53,839</b>	<b>\$ 55,664</b>	<b>\$ 57,551</b>	<b>\$ 59,502</b>	<b>\$ 125,123</b>	<b>\$ 454,118</b>

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

Borough of Westville Fire District No. 1  
Gloucester

	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$ -
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Aerial Ladder Apparatus	17,046	15,395	13,687	11,922	10,097	8,210	6,259	6,398	71,968
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	17,046	15,395	13,687	11,922	10,097	8,210	6,259	6,398	71,968
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 17,046</b>	<b>\$ 15,395</b>	<b>\$ 13,687</b>	<b>\$ 11,922</b>	<b>\$ 10,097</b>	<b>\$ 8,210</b>	<b>\$ 6,259</b>	<b>\$ 6,398</b>	<b>\$ 71,968</b>

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

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

## 2018 Fund Balance Reconciliation

### Borough of Westville Fire District No. 1 Gloucester

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$	258,435
Less: Utilized in 2017 Adopted Budget		30,000
Proposed balance available		228,435
Estimated results of operations for the year ending December 31, 2017		
Anticipated balance December 31, 2017		228,435
Less: Fund Balance utilized in 2018 Proposed Budget		92,887
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Proposed balance after utilization in 2018 Proposed Budget	\$	135,548

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$	64,824
Less: Utilized in 2017 Adopted Budget		-
Proposed balance available		64,824
Estimated results of operations for the year ending December 31, 2017		
Anticipated balance December 31, 2017		64,824
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution		45,000
Proposed balance after utilization in 2018 Proposed Budget	\$	19,824

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



# 2018 Referendums

**Borough of Westville Fire District No. 1  
Gloucester**

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

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

Summary of Release of Restricted Fund Balance Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
Purchase of Air Compressor	\$ 45,000	
<b>Total Release of Restricted Fund Balance</b>	<b>\$ 45,000</b>	<b>\$ -</b>

## 2018 Levy Cap Summary

### Borough of Westville Fire District No. 1 Gloucester

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	429,653
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		429,653
Plus: 2% Cap Increase		8,593
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>438,246</b>

#### Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		268
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		-
Total Exclusions		268

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	902,000
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.183	1,651

#### ADJUSTED TAX LEVY 440,165

Amount Utilized from Levy Cap Bank from 2015		-
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Maximum Tax Levy Before Referendum		440,165
Amount Proposed for Levy Cap Referendum		-

#### **MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION** **\$ 440,165**

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	428,595
Cap Bank Available from Prior Year (2015) for 2018 Budget		9,093
Cap Bank Available from Prior Year (2016) for 2018 Budget		14,169
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget		14,169
Cap Bank Available from Prior Year (2017) for 2018 Budget		8,682
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget		8,682
Cap Bank from Current Year (2018) Available for 2019 Budget		11,570
Cap Bank Available from 2018 for 2019 Budget	\$	11,570

**2018 Shared Services Exclusion Worksheet**

Borough of Westville Fire District No. 1  
Gloucester

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
Borough of Westville		\$ 45,000	\$ 45,000									\$ 45,000	\$ 45,000					\$ 45,000	\$ 45,000
<b>Total</b>		\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000

## 2018 Levy Cap Exclusion Calculations

### Borough of Westville Fire District No. 1 Gloucester

#### PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$	14,194
2018 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		14,194
2017 Adopted Budget PERS Contribution		13,926
2017 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		13,926
Pension Contribution Exclusion	\$	268

#### LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$	25,000
2017 Adopted Budget LOSAP Appropriation		25,000
LOSAP Exclusion (+/-)	\$	-

#### DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$	65,761
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		65,761
2017 Adopted Budget Total Debt Service Appropriation		65,761
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		65,761
Debt Service Exclusion	\$	-

#### CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$	105,000
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund		45,000
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		60,000
2018 Base Amount		-
2017 Adopted Budget Total Capital Appropriation		20,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		20,000
2017 Base Amount		-
Capital Expenditure Exclusion	\$	-

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018		
2018 Proposed Budget Administration Health Insurance Appropriation	\$	-
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation		45,000
2018 Proposed Budget Group Health Insurance		45,000
2017 Adopted Budget Administration Health Insurance Appropriation		-
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation		-
2017 Adopted Budget Group Health Insurance		-
Net Increase (Decrease)		45,000
Net Increase Divided by 2016 Amount Budgeted = % Increase		0.00%
SFY 2018 State Health Average <u>0%</u> Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2018 Increase in Appropriation	\$	-

**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/  
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Westville

County: Gloucester

Fire District Code: F01

Total Number of Fire Districts: 1

**File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality**

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

**ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.**

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

\$ 235,552,390 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) ~~minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b)~~ for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 903,000 (2a)

— \$ 1,000 (2b)

= \$ 902,000 (2c)

Robert Laguer  
Assessor Signature

10/13/17  
Date

**TAX COLLECTOR**

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

.00183 (3)

4. Amount of permitted revenue increase =  
Line 2c \* Line 3  
(N.J.S.A. 40A:4-45.45)

\$ 1,650.66 (4)

Nicole J. O'Hara  
Tax Collector Signature

10-18-17  
Date