



2019

Borough of Westville Fire District #1
Fire District Budget

www.westvillefd.com

Department Of



Community
Affairs

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

Borough of Westville Fire District #1

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

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: Christine M. Zappacchi Date: 2/13/19

2019 PREPARER'S CERTIFICATION

Borough of Westville Fire District #1

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	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		

**2019 PREPARER'S CERTIFICATION
OTHER ASSETS**

Borough of Westville Fire District #1

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	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		

2019 APPROVAL CERTIFICATION

Borough of Westville Fire District #1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 27 day of November, 2018.

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

Officer's Signature:			
Name:	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

Fire District's Web Address:

www.westvillefd.com

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

2019 FIRE DISTRICT BUDGET RESOLUTION

Borough of Westville Fire District #1

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

WHEREAS, the Annual Budget for the Borough of Westville Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 27, 2018; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$619,123, which includes an amount to be raised by taxation of \$430,909 and Total Appropriations of \$619,123; 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 27, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 27, 2018.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

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

2019 ADOPTION CERTIFICATION

Borough of Westville Fire District #1

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 27 day of December, 2018.

Officer'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		

2019 ADOPTED BUDGET RESOLUTION

Borough of Westville Fire District #1

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

WHEREAS, the Annual Budget for the Borough of Westville Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 27, 2018; 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 \$ 619,123, which includes amount to be raised by taxation of \$430,909, and Total Appropriations of \$619,123; 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 27, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$619,123, which includes amount to be raised by taxation of \$430,909, and Total Appropriations of \$619,123; 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.

Deborah Holick
(Secretary's Signature)

12/27/18
(Date)

Board of Commissioners Recorded Vote

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

2019 FIRE DISTRICT BUDGET
Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Borough of Westville Fire District #1

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

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2018 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.

Administrative Personnel Salary and Wages decrease of 16.3% or \$2,698 due to part-time cleaning position eliminated
Administrative – Computer Equipment increase of 150% or \$6,000 due to server upgrade needed
Administrative – Office Supplies and Accounting Fees for Payroll processing decrease of 20% due to transfer of Ambulance service to the County of Gloucester
Cost of Operations and Maintenance – for the following are due to transfer of Ambulance service to the County of Gloucester
Fuel 23.1% or \$1,500
Training and Education 20% or \$1,000
Professional Fees Medical 20% or \$1,500
EMS Billings 86.67% or \$13,000
EMS Supplies and Equipment 80% or \$4,000
EMS Volunteer Stipends 100% or \$5,000
Advertising 33.33% or \$500
Firefighting Equipment 33.3% or \$10,000

Utilities (19.95%) or (\$2,064) has an offsetting increase in Utilities Offset by Revenue of 21.38% or \$2,064
Matching Funds for Grants 60% or \$6,000 based on current year match

Appropriations Offset with Revenue –
Fire Marshall Uniform 14.3% or \$500 due to rising costs
Supplies and Postage 66.67% or \$500 due to rising costs

Capital Appropriations 25% or \$15,000 due to transfer of Ambulance service to the County of Gloucester and previously approved capital appropriation.

Interest Payments on Debt 13.3% or \$2,104 based on amortization schedule.

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 2019 budget has a slight increase of \$2,314 which will have a minimal impact to residents.
Unrestricted Fund Balance decrease of 40% or \$37,137 due to the need to conserve fund balance since the Ambulance service is being transferred to the County.
Restricted Fund Balance increase of \$45,000 due to approved Capital Appropriations approved in February 2018.

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	\$428,595
Change in Service Provider	
Net Prior year Tax Levy for Municipal Purposes for Cap Calculation	\$428,595
Plus 2% Cap Increase	\$8,572
Adjusted Tax levy Prior to Exclusions	\$437,167
Exclusions:	
Allowable Pension increase	\$1,158
Add Total Exclusions:	\$1,158
Additions:	
New Ratables - Increase in Valuations (New Construction and Additions)	193,000
Prior Year Local Fire District Tax Rate	0.184 \$355
Adjusted Tax Levy	\$416,240
Amount Utilized from Levy Cap Bank from 2016	0
Amount Utilized from Levy Cap Bank from 2017	0
Amount Utilized from Levy Cap Bank from 2018	
Maximum Tax Levy Before Referendum	\$438,680

Maximum Allowable Amount to be Raised by Taxation

Cap Bank Calculation

Amount to be Raised by Taxation	\$430,909
Cap Bank Available from Prior Year (2016) for 2019 Budget	\$14,169
Cap Bank Available from Prior Year (2017) for 2019 Budget	\$8,682
Revised Cap Bank from Prior Year (2018) available for 2019 Budget	\$8,682
Cap Bank Available from Prior Year 2018 for 2019 Budget	\$18,587
Revised Cap Bank from Prior Year (2018) available for 2020 Budget	\$18,587
Cap Bank from Current Year (2019) available for 2020 Budget	\$7,771
Cap Bank Available from 2019 for 2020 Budget	\$7,771

- If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation. – The district approved the release of Restricted Funds for the purchase of an air compressor in February 2018 for including in the 2019 budget.
- 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 district approved the release of Restricted Funds for the purchase of an air compressor in February 2018 for including in the 2019 budget which is funded with Restricted Fund Balance.
- 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
- 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.
- 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	\$233,481,348
Proposed Tax Rate per \$100 of Assessed Valuation	\$.184

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	<input checked="" type="checkbox"/>	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 2019

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

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

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

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

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Borough of Westville Fire District #1

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? No If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? Yes If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? No If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? No
 - b. A family member of a current or former commissioner, officer, or employee? No
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NoIf the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel No
 - b. Travel for companions No
 - c. Tax indemnification and gross-up payments No
 - d. Discretionary spending account No
 - e. Housing allowance or residence for personal use No
 - f. Payments for business use of personal residence No
 - g. Vehicle/auto allowance or vehicle for personal use No
 - h. Health or social club dues or initiation fees No
 - i. Personal services (i.e.: maid, chauffeur, chef) NoIf 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, 2019 to December 31, 2019

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."

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 Yes 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 Yes 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? Yes for 2019. The Fire District is transferring this service to the County of Gloucester

- 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? Yes. This is currently being negotiated. 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 No If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.

- 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, 2019 to December 31, 2019

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

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

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

Westville Fire District #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 Fire District (health benefits, pension, etc.)	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body in Column N	Positions held at Other Public Entities Listed in Column N	Average Hours per Week Dedicated to 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		
				Former Commissioner	Base Salary/ Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)									
1 Fritz Sims	Chairman/Treasurer		x		n/a	n/a	n/a	Westville	Council member	0	\$	\$	\$			
2 Bryan Miller	Vice-Chairman		x		n/a	n/a	n/a			0	\$	\$	\$			
3 Deborah Holick	Secretary		x		n/a	n/a	n/a			0	\$	\$	\$			
4 Travis Lawrence	Commissioner		x		n/a	n/a	n/a			0	\$	\$	\$			
5 William Marsden	Commissioner		x		n/a	n/a	n/a			0	\$	\$	\$			
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
Total:												\$	\$	\$	\$	\$

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: 0

Schedule of Health Benefits - Detailed Cost Analysis

Westville Fire District #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)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -	1	\$ 12,151	\$ (12,151)		-100.0%
Parent & Child			-					#DIV/0!
Employee & Spouse (or Partner)			-					#DIV/0!
Family	1	38,000	38,000	1	35,285	2,715		7.7%
Employee Cost Sharing Contribution (enter as negative -)			(5,000)			(6,800)		-26.5%
Subtotal	1		33,000	2		40,636	(7,636)	-18.8%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-					#DIV/0!
Parent & Child			-					#DIV/0!
Employee & Spouse (or Partner)			-					#DIV/0!
Family			-					#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	0			0				#DIV/0!
Subtotal	0			0				#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-					#DIV/0!
Parent & Child			-					#DIV/0!
Employee & Spouse (or Partner)			-					#DIV/0!
Family			-					#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)	0			0				#DIV/0!
Subtotal	0			0				#DIV/0!
GRAND TOTAL	1		\$ 33,000	2		\$ 40,636	\$ (7,636)	-18.8%

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

Schedule of Accumulated Liability for Compensated Absences

Westville Fire District #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, 2018	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2018		\$			

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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

Name of Fire District: **Westville Fire District #1**
County: **Gloucester**

Levy Cap Calculation Summary

2018 Adopted Budget - Amount to be Raised by Taxation	\$	428,595
Cap Bank Available from 2016 (See Levy Cap Certification)		14,169
Cap Bank Available from 2017 (See Levy Cap Certification)		8,682
Cap Bank Available from 2018 (See Levy Cap Certification)		18,587
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Cap Bank Used from 2018		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		233,481,348
New Ratables - Increase in Valuations (New Construction and Additions)		193,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.184
Projected Tax Rate based upon Proposed Levy		0.184405778

2019 Budget Summary

Westville Fire District #1 Gloucester

	<i>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 100,750	\$ 92,887	\$ 7,863	8.5%
Total Miscellaneous Anticipated Revenues	25,000	-	25,000	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	1,200	(700)	-58.3%
Total Other Revenue	40,000	150,000	(110,000)	-73.3%
Total Operating Grant Revenue	1,764	1,764	-	0.0%
Total Revenues Offset with Appropriations	<u>20,200</u>	<u>17,200</u>	<u>3,000</u>	17.4%
Total Revenues and Fund Balance Utilized	188,214	263,051	(74,837)	-28.4%
Amount to be Raised by Taxation to Support Budget	<u>430,909</u>	<u>428,595</u>	<u>2,314</u>	0.5%
Total Anticipated Revenues	<u>619,123</u>	<u>691,646</u>	<u>(72,523)</u>	-10.5%
APPROPRIATIONS				
Total Administration	90,155	88,257	1,898	2.2%
Total Cost of Operations & Maintenance	373,008	428,891	(55,883)	-13.0%
Total Appropriations Offset with Revenue	20,200	17,200	3,000	17.4%
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	45,000	60,000	(15,000)	-25.0%
Total Principal Payments on Debt Service	52,073	56,507	(4,434)	-7.8%
Total Interest Payments on Debt	<u>13,687</u>	<u>15,791</u>	<u>(2,104)</u>	-13.3%
Total Appropriations	<u>619,123</u>	<u>691,646</u>	<u>(72,523)</u>	-10.5%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2019 Revenue Schedule

Westville Fire District #1 Gloucester

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 55,750	\$ 92,887	\$ (37,137)	-40.0%
Restricted Fund Balance	45,000		45,000	#DIV/0!
Total Fund Balance Utilized	100,750	92,887	7,863	8.5%
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	20,000		20,000	#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)	5,000		5,000	#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	25,000	-	25,000	#DIV/0!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
District Bank Accounts	500	1,200	(700)	-58.3%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	500	1,200	(700)	-58.3%
Other Revenue (List in Detail)				
EMS Billing Fees	40,000	150,000	(110,000)	-73.3%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	40,000	150,000	(110,000)	-73.3%
Operating Grant Revenue (List in Detail)				
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	1,764	1,764	-	0.0%
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	20,000	17,000	3,000	17.6%
Penalties and Fines	200	200	-	0.0%
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	20,200	17,200	3,000	17.4%
Other Revenues Offset with Appropriations (List)				
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	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	20,200	17,200	3,000	17.4%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 188,214	\$ 263,051	\$ (74,837)	-28.4%

2019 Appropriations Schedule

Westville Fire District #1 Gloucester

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Administration - Personnel				
Salary & Wages (excluding Commissioners)	\$ 13,849	\$ 16,547	\$ (2,698)	-16.3%
Commissioners			-	#DIV/0!
Fringe Benefits	2,316	2,300	16	0.7%
Total Administration - Personnel	<u>16,165</u>	<u>18,847</u>	<u>(2,682)</u>	<u>-14.2%</u>
Administration - Other (List)				
Professional Services - Legal and Audit	9,000	9,000	-	0.0%
Election	500	500	-	0.0%
See Schedule Attached F3A	54,490	55,910	(1,420)	-2.5%
Contingent Expenses			-	#DIV/0!
Computer Equipment	10,000	4,000	6,000	150.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>73,990</u>	<u>69,410</u>	<u>4,580</u>	<u>6.6%</u>
Total Administration	<u>90,155</u>	<u>88,257</u>	<u>1,898</u>	<u>2.2%</u>
Cost of Operations & Maintenance - Personnel				
Salary & Wages	185,332	190,275	(4,943)	-2.6%
Fringe Benefits	72,022	78,398	(6,376)	-8.1%
Total Operations & Maintenance - Personnel	<u>257,354</u>	<u>268,673</u>	<u>(11,319)</u>	<u>-4.2%</u>
Cost of Operations & Maintenance - Other (List)				
Fire Department Rental	36,000	36,000	-	0.0%
Fuel	5,000	6,500	(1,500)	-23.1%
See Schedule Attached F3B	48,280	75,344	(27,064)	-35.9%
Contingent Expenses			-	#DIV/0!
Matching Funds for Grants	4,000	10,000	(6,000)	-60.0%
Supplemental Fire Grant	2,374	2,374	-	0.0%
Firefighting Equipment	20,000	30,000	(10,000)	-33.3%
Total Operations & Maintenance - Other	<u>115,654</u>	<u>160,218</u>	<u>(44,564)</u>	<u>-27.8%</u>
Total Operations & Maintenance	<u>373,008</u>	<u>428,891</u>	<u>(55,883)</u>	<u>-13.0%</u>
Appropriations Offset with Revenue - Personnel				
Salary & Wages	3,000	3,060	(60)	-2.0%
Fringe Benefits	230	234	(4)	-1.7%
Total Appropriations Offset with Revenue - Personnel	<u>3,230</u>	<u>3,294</u>	<u>(64)</u>	<u>-1.9%</u>
Appropriations Offset with Revenue - Other (List)				
Fire Marshall Uniform	4,000	3,500	500	14.3%
Other Expense #2			-	#DIV/0!
See Schedule Attached F3C	12,970	10,406	2,564	24.6%
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>16,970</u>	<u>13,906</u>	<u>3,064</u>	<u>22.0%</u>
Total Appropriations Offset with Revenue	<u>20,200</u>	<u>17,200</u>	<u>3,000</u>	<u>17.4%</u>
Duly Incorporated First Aid/Rescue Squad Associations				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Emergency Appropriations & Deferred Charges (List)				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	25,000	25,000	-	0.0%
Total Capital Appropriations	45,000	60,000	(15,000)	-25.0%
Total Principal Payments on Debt Service	52,073	56,507	(4,434)	-7.8%
Total Interest Payments on Debt	13,687	15,791	(2,104)	-13.3%
TOTAL APPROPRIATIONS	<u>\$ 619,123</u>	<u>\$ 691,646</u>	<u>\$ (72,523)</u>	<u>-10.5%</u>

2019 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

	Cross Ref.	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted	
Administration - Operating						
Insurance		\$44,880	\$44,800	\$80	0.18%	
Office Supplies		\$4,000	\$5,000	(\$1,000)	-20.00%	
Promotion - Fire Prevention		\$1,000	\$1,000	\$0	0.00%	
Accounting Fees - Payroll Processing		\$2,000	\$2,500	(\$500)	-20.00%	
Copier Lease		\$2,610	\$2,610	\$0	0.00%	
				\$0	#DIV/0!	
				\$0	#DIV/0!	
				\$0	#DIV/0!	
Total Additional Administration Operating Expenses	F-3a	\$54,490	\$55,910	(\$1,420)	-2.54%	
Admin - Other Assets, Non-Bondable						
Total Additional Administration Other Assets		\$0	\$0			
Cost of Operations - Operating						
Supplies and Maintenance		\$25,000	\$25,000	\$0	0.00%	
Training & Education		\$4,000	\$5,000	(\$1,000)	-20.00%	
Professional Fees - Medical		\$6,000	\$7,500	(\$1,500)	-20.00%	
EMS Billing		\$2,000	\$15,000	(\$13,000)	-86.67%	
EMS Supplies and Equipment		\$1,000	\$5,000	(\$4,000)	-80.00%	
EMS Volunteer Stipends		\$0	\$5,000	(\$5,000)	-100.00%	
Advertising		\$1,000	\$1,500	(\$500)	-33.33%	
Membership and Dues		\$1,000	\$1,000	\$0	0.00%	
Utilities		\$8,280	\$10,344	(\$2,064)	-19.95%	
Uniforms				\$0	#DIV/0!	
Assistance for Firefighters Grant				\$0	#DIV/0!	
				\$0	#DIV/0!	
				\$0	#DIV/0!	
Total Additional Operating Expenses Operations	F-3B	\$48,280	\$75,344	(\$27,064)	-35.92%	
Other Expenses Offset by Revenue - Operating						
Insert new rows here	Utilities		\$11,720	\$9,656	\$2,064	21.38%
	Supplies and Postage		\$1,250	\$750	\$500	66.67%
					\$0	#DIV/0!
				\$0	#DIV/0!	
Total Additional Operating Expenses Offset by Revenue	F-3C	\$12,970	\$10,406	\$2,564	24.64%	
Other Expenses Offset by Revenue - Other Assets, Non-Bondable						
Insert new rows here						
	Total Costs Offset by Revenue Other Assets	AP-9	\$0	\$0		

2019 Schedule of Salaries and Benefits

Westville Fire District #1
Gloucester

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Administrator Part-time	1	\$ 3,500	\$ 3,500	-	-	-	\$ 400	\$ 400
Administrative Clerk- Part-time	1	10,349	10,349	-	-	-	1,916	1,916
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Administration			\$ 13,849	\$ -	\$ -	\$ -	\$ 2,316	\$ 2,316

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Firefighter/EMT	1	\$ 57,097	\$ 57,097	\$ 8,391	-	\$ 38,000	\$ 5,403	\$ 51,794
Firefighter/EMT	1	49,751	49,751	7,441	-	-	4,841	12,282
Fire Inspector	1	2,500	2,500	-	-	-	191	191
Firefighter/EMT Part-time	1	45,760	45,760	-	-	-	4,536	4,536
Part-time personnel	10	3,022	30,224	-	-	-	3,219	3,219
Position #6								
Position #7								
Position #8								
Position #9								
Position #10								
Position #11								
Position #12								
Position #13								
Position #14								
Total Operation & Maintenance			\$ 185,352	\$ 15,832	\$ -	\$ 38,000	\$ 18,190	\$ 72,022

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2019 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2019 Proposed Budget Fringe Benefits
Fire Official	1	\$ 3,000	\$ 3,000	-	-	-	\$ 230	\$ 230
Position #2								
Position #3								
Position #4								
Position #5								
Position #6								
Position #7								
Position #8								
Total Offset by Revenue			\$ 3,000	\$ -	\$ -	\$ -	\$ 230	\$ 230

Total Administration, Operations & Offset by Revenue			\$ 202,181	\$ 15,832	\$ -	\$ 38,000	\$ 20,736	\$ 74,568
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2019 Proposed Capital Budget

Westville Fire District #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>2019 Proposed Budget</i>	<i>2018 Adopted Budget</i>
Purchase of Breathing Air Compressor	Equipment		02/17/18	89%	\$ 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>2019 Proposed Budget</i>	<i>2018 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

45,000

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

60,000

\$ 45,000 \$ 60,000

\$ 45,000	
	\$ 60,000

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

Debt Service Schedule - Principal

Westville Fire District #1
Gloucester

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds												\$
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
Capital Leases												
Aerial Ladder Apparatus	12/13/14	92%	08/13/15	50,366	52,073	53,839	55,664	57,551	59,502	61,519	63,605	403,753
2014 Ford Explorer	12/26/13			6,141								
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases				56,507	52,073	53,839	55,664	57,551	59,502	61,519	63,605	403,753
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				\$ 56,507	\$ 52,073	\$ 53,839	\$ 55,664	\$ 57,551	\$ 59,502	\$ 61,519	\$ 63,605	\$ 403,753

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

Westville Fire District #1
Gloucester

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
Capital Leases									
Aerial Ladder Apparatus	15,395	13,687	11,922	10,097	8,210	6,259	4,242	2,156	56,573
2014 Ford Explorer	396								
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	15,791	13,687	11,922	10,097	8,210	6,259	4,242	2,156	56,573
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	\$ 15,791	\$ 13,687	\$ 11,922	\$ 10,097	\$ 8,210	\$ 6,259	\$ 4,242	\$ 2,156	\$ 56,573

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

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

2019 Fund Balance Reconciliation

Westville Fire District #1 Gloucester

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 270,241
Less: Utilized in 2018 Adopted Budget	92,887
Proposed balance available	177,354
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	177,354
Less: Fund Balance utilized in 2019 Proposed Budget	55,750
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	\$ 121,604

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 84,824
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	84,824
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	84,824
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	45,000
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2019 Proposed Budget	\$ 39,824

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

2019 Referendums

Westville Fire District #1
Gloucester

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

Tax Levy Requested minus Maximum Allowable Levy \$ 500
 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	2019 Proposed Budget Amount Requested	2018 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2019 Levy Cap Summary

Westville Fire District #1 Gloucester

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	428,595	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		428,595	
Plus: 2% Cap Increase		8,572	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		437,167	
<i>Exclusions</i>			
Shared Service Exclusion		-	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		1,158	
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		1,158	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	193,000	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.184	355
ADJUSTED TAX LEVY		438,680	
Amount Utilized from Levy Cap Bank from 2016		-	
Amount Utilized from Levy Cap Bank from 2017		-	
Amount Utilized from Levy Cap Bank from 2018		-	
Maximum Tax Levy Before Referendum		438,680	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 438,680	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	430,909	
Cap Bank Available from Prior Year (2016) for 2019 Budget		14,169	
Cap Bank Available from Prior Year (2017) for 2019 Budget		8,682	
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		8,682	
Cap Bank Available from Prior Year (2018) for 2019 Budget		18,587	
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		18,587	
Cap Bank from Current Year (2019) Available for 2020 Budget		7,771	
Cap Bank Available from 2019 for 2020 Budget		\$ 7,771	

2019 Levy Cap Exclusion Calculations

Westville Fire District #1 Gloucester

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$	15,832
2019 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		15,832
2018 Adopted Budget PERS Contribution		14,674
2018 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		14,674
Pension Contribution Exclusion	\$	1,158

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$	25,000
2018 Adopted Budget LOSAP Appropriation		25,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$	65,760
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		65,760
2018 Adopted Budget Total Debt Service Appropriation		72,298
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		72,298
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$	45,000
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund		45,000
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		-
2018 Adopted Budget Total Capital Appropriation		60,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		60,000
2018 Base Amount		-
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019		
2019 Proposed Budget Administration Health Insurance Appropriation	\$	-
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation		38,000
2019 Proposed Budget Group Health Insurance		38,000
2018 Adopted Budget Administration Health Insurance Appropriation		-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation		45,000
2018 Adopted Budget Group Health Insurance		45,000
Net Increase (Decrease)		(7,000)
Net Increase Divided by 2018 Amount Budgeted = % Increase		0.00%
SFY 2019 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		0.00%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$	-
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	-
2019 Increase In Appropriation	\$	-

Form CNC-3 Fire District
(Rev. 8/2015)

**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.

\$ 233481348 (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

\$ 193000 (2a)

- \$ 0 (2b)

= \$ 193000 (2c)

Robert Laguer
Assessor Signature

10-25-18
Date

TAX COLLECTOR

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

.00184 (3)

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

\$ 355.12 (4)

Nicole J. O'Farra
Tax Collector Signature

10-25-18
Date