

2020

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

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[www.westvillefd.com](http://www.westvillefd.com)

**Department Of**



**Community  
Affairs**

Division of Local Government Services

# **2020 FIRE DISTRICT BUDGET**

## **Certification Section**

2020

**Borough of Westville Fire District #1**

**FIRE DISTRICT BUDGET**

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

**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: 11/22/19

**CERTIFICATION OF ADOPTED BUDGET**

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

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

By: \_\_\_\_\_ Date: \_\_\_\_\_

# 2020 PREPARER'S CERTIFICATION

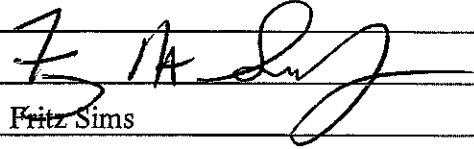
## Borough of Westville Fire District #1

### FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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		

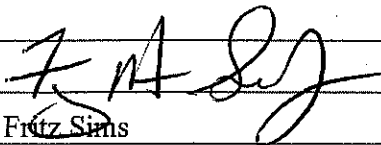
# 2020 PREPARER'S CERTIFICATION OTHER ASSETS

## Borough of Westville Fire District #1 FIRE DISTRICT BUDGET

**FISCAL YEAR: January 1, 2020 to December 31, 2020**

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

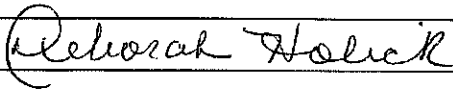
# 2020 APPROVAL CERTIFICATION

## Borough of Westville Fire District #1 FIRE DISTRICT BUDGET

**FISCAL YEAR:** January 1, 2020 to December 31, 2020

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 18th day of November, 2019.

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:	
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.

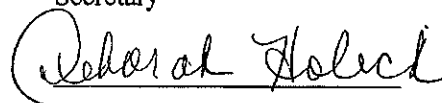
Name of Officer Certifying compliance

Deborah Holick

Title of Officer Certifying compliance

Secretary

Signature



**2020 FIRE DISTRICT BUDGET RESOLUTION**  
**Borough of Westville Fire District #1**  
**FISCAL YEAR: January 1, 2020 to December 31, 2020**

WHEREAS, the Annual Budget for the Borough of Westville Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 18, 2019; 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 \$595,029, which includes an amount to be raised by taxation of \$485,242, and Total Appropriations of \$595,029; 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 18, 2019 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020 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 16, 2019.

Deborah Holick  
 (Secretary's Signature)

11/18/19  
 (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Fritz Sims	✓			
Joe Bobiak	✓			
Deborah Holick	✓			
Travis Lawrence	✓			
William Marsden	✓			




# 2020 ADOPTION CERTIFICATION

## Borough of Westville Fire District #1 FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 16th day of December, 2019.

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.hollick@westvillefd.com		

# 2020 ADOPTED BUDGET RESOLUTION

## Borough of Westville Fire District #1

FISCAL YEAR: January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for the Borough of Westville Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2020 and ending December 31, 2020, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 16, 2019; and

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

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

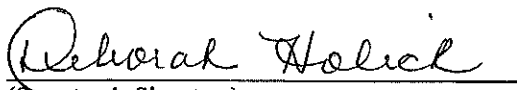
WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$ 595,029, which includes amount to be raised by taxation of \$485,242, and Total Appropriations of \$595,029; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 16, 2019 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$595,029, which includes amount to be raised by taxation of \$485,242, and Total Appropriations of \$595,029; and

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

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

  
(Secretary's Signature)

12/16/19  
(Date)

### Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Fritz Sims	X			
Joe Bobiak	X			
Deborah Holick	X			
Travis Lawrence	X			
William Marsden	X			

**2020 FIRE DISTRICT BUDGET**  
**Narrative and Information Section**

# 2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

## Borough of Westville Fire District #1

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

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

2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.

The 2020 proposed budget has an overall decrease of \$24,094 which is attributable to a decrease in capital appropriations of \$45,000 offset by increases in various line items by \$20,906.

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

Fund Balance utilized decreased overall by \$38,427 or 38.1% of which \$45,000 was for capital appropriations  
 EMS billing decreased by \$40,000 or 100% due to transferring of service to the County of Gloucester in 2019.  
 Professional Services increased by \$2,000 or 22.2% due to increased rates for professionals.  
 Insurance decreased \$4,880 or 10.87% to reflect current costs.  
 Promotion – Fire Prevention \$500 or 50% due to increased costs by vendors.  
 Accounting Fees – Payroll Processing increased \$700 or 35% due to increased costs by payroll vendor.  
 Copier Lease increased \$390 or 14.94% due to a new lease in effect.  
 Professional Fees medical decreased \$2,000 or 33.33% due to fewer volunteers requiring testing.  
 EMS Billing decreased \$2,000 or 100% due to transferring of service to the County of Gloucester in 2019  
 EMS Supplies and Equipment decreased \$1,500 or 50% due to increased costs by vendors.  
 Supplies and Postage decreased \$500 or 40% due to budget cuts.

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

The Amount to Be Raised by Taxation proposes and increase of \$54,333 to \$485,242 which adjusts the tax rate from \$.0185 per \$100 of assessed valuation to \$.0208. The 2020 amount utilizes \$13,182 of CAP Bank. No Restricted Fund Balance is utilized in this budget.

**LEVY CAP CALCULATION**

Prior Year Amount to be Raised by Taxation for Municipal		\$430,909
Change in Service Provider		\$0
Net Prior year Tax Levy for Municipal Purposes for Cap Calculation		\$430,909
Plus 2% Cap Increase		\$8,618
<b>Adjusted Tax levy Prior to Exclusions</b>		<b>\$439,527</b>
Exclusions:		
Shared Service Exclusion		\$30,514
Change in Total Debt Service Appropriations		\$1
Add Total Exclusions:		\$30,515
Additions:		
New Ratables - Increase in Valuations (New Construction and Additions)	1,090,700	
Prior Year Local Fire District Tax Rate	0.185	\$2,018
<b>Adjusted Tax Levy</b>		<b>\$472,060</b>
Amount Utilized from Levy Cap Bank from 2017		\$8,682

Amount Utilized from Levy Cap Bank from 2018	\$4,500
Amount Utilized from Levy Cap Bank from 2019	
<b>Maximum Tax Levy Before Referendum</b>	<b>\$485,242</b>

**Maximum Allowable Amount to be Raised by Taxation**

**Cap Bank Calculation**

Amount to be Raised by Taxation	\$485,242
Cap Bank Available from Prior Year (2017) for 2020 Budget	\$8,682
Cap Bank Available from Prior Year (2018 ) for 2020 Budget	\$18,587
Revised Cap Bank from Prior Year (2019) available for 2020 Budget	\$14,087
Cap Bank Available from Prior Year 2019 for 2020 Budget	\$7,771
Revised Cap Bank from Prior Year (2019) available for 2020 Budget	\$7,771
Cap Bank from Current Year (2020) available for 2021 Budget	-\$13,182
Cap Bank Available from 2020 for 2021 Budget	

5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum. No

6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation. No

7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years. \$5,000 budgeted for Future Capital Appropriations. No debt service.

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

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

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

Total Assessed Valuation of District	\$231,591,047
Proposed Tax Rate per \$100 of Assessed Valuation	\$.185

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

No	<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

## 2020

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

<b>Name of Fire District:</b>	Borough of Westville Fire District #1		
<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>Fire District E-mail:</b>	wfdcomissioners@westvillefd.com		

<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, 2020 to December 31, 2020

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? **No** If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? **Yes** If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? **No** If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
  - a. A current or former commissioner, officer, or employee? **No**
  - b. A family member of a current or former commissioner, officer, or employee? **No**
  - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? **No**

If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
  - a. First class or charter travel **No**
  - b. Travel for companions **No**
  - c. Tax indemnification and gross-up payments **No**
  - d. Discretionary spending account **No**
  - e. Housing allowance or residence for personal use **No**
  - f. Payments for business use of personal residence **No**
  - g. Vehicle/auto allowance or vehicle for personal use **No**
  - h. Health or social club dues or initiation fees **No**
  - i. Personal services (i.e.: maid, chauffeur, chef) **No**

If the answer to any of the above is "yes," attach a description of the transaction including the name and position of the individual and the amount expended.

# FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

## Borough of Westville Fire District #1

FISCAL YEAR: January 1, 2020 to December 31, 2020

- 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 – Robert Fowler  
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? *Yes, transferred in 2019 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 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, 2020 to December 31, 2020**

*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 2018.

**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 #1  
Gloucester

Name	Title	Average Hours per Week Dedicated to Position	Position	Commissioner	Former Officer	Reportable Compensation from Fire District (W-2/ 1099)				Estimated amount of other compensation from Other Public Entities (health benefits, pension, etc.)	Reportable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, etc.)	Total Compensation All Public Entities
						Base Salary/Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Total Compensation from Fire District				
1 Fritz Sims	Chairman	varies	x			n/a	n/a	n/a	\$			\$	
2 Deborah Holick	Secretary	varies	x			n/a	n/a	n/a					
3 Travis Lawrence	Commissioner	varies	x			n/a	n/a	n/a					
4 William Marsden	Commissioner	varies	x			n/a	n/a	n/a					
5 Joe Bobiak	Commissioner	varies	x			n/a	n/a	n/a					
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:

# Schedule of Health Benefits - Detailed Cost Analysis

Borough of 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)
<b>Active Employees - Health Benefits - Annual Cost</b>								
Single Coverage			\$ -			\$ -		#DIV/0!
Parent & Child	1	34,240	34,240			-	34,240	#DIV/0!
Employee & Spouse (or Partner)			-			-		#DIV/0!
Family	1	42,000	42,000	1	38,000	38,000	4,000	10.5%
Employee Cost Sharing Contribution (enter as negative -)			(7,726)			(5,000)	(2,726)	54.5%
Subtotal	2		68,514	1		33,000	35,514	107.6%
<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 -)	0		-	0		-		#DIV/0!
Subtotal	0		-	0		-		#DIV/0!
<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 -)	0		-	0		-		#DIV/0!
Subtotal	0		-	0		-		#DIV/0!
<b>GRAND TOTAL</b>	<b>2</b>		<b>\$ 68,514</b>	<b>1</b>		<b>\$ 33,000</b>	<b>\$ 35,514</b>	<b>107.6%</b>

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

No  
No

# Schedule of Accumulated Liability for Compensated Absences

Borough of 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, 2020	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, 2019</b>		\$			

# **2020 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:

Borough of Westville Fire District #1

County:

Gloucester

**Levy Cap Calculation Summary**

2019 Adopted Budget - Amount to be Raised by Taxation	\$	430,909
Cap Bank Available from 2017 (See Levy Cap Certification)		8,682
Cap Bank Available from 2018 (See Levy Cap Certification)		18,587
Cap Bank Available from 2019 (See Levy Cap Certification)		7,771
Cap Bank Used from 2017		8,682
Cap Bank Used from 2018		4,500
Cap Bank Used from 2019		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		231,591,047
New Ratables - Increase in Valuations (New Construction and Additions)		1,090,700
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.185
Projected Tax Rate based upon Proposed Levy		0.208543217

## 2020 Budget Summary

### Borough of Westville Fire District #1 Gloucester

	<u>2020 Proposed Budget</u>	<u>2019 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<b>REVENUES AND FUND BALANCE UTILIZED</b>				
Total Fund Balance Utilized	\$ 62,323	\$ 100,750	\$ (38,427)	-38.1%
Total Miscellaneous Anticipated Revenues	25,000	25,000	-	0.0%
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	500	500	-	0.0%
Total Other Revenue	-	40,000	(40,000)	-100.0%
Total Operating Grant Revenue	1,764	1,764	-	0.0%
Total Revenues Offset with Appropriations	<u>20,200</u>	<u>20,200</u>	<u>-</u>	<u>0.0%</u>
Total Revenues and Fund Balance Utilized	109,787	188,214	(78,427)	-41.7%
Amount to be Raised by Taxation to Support Budget	<u>485,242</u>	<u>430,909</u>	<u>54,333</u>	<u>12.6%</u>
Total Anticipated Revenues	<u>595,029</u>	<u>619,123</u>	<u>(24,094)</u>	<u>-3.9%</u>
<b>APPROPRIATIONS</b>				
Total Administration	85,056	90,155	(5,099)	-5.7%
Total Cost of Operations & Maintenance	394,012	373,008	21,004	5.6%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	20,200	20,200	-	0.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding 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	5,000	45,000	(40,000)	-88.9%
Total Principal Payments on Debt Service	53,839	52,073	1,766	3.4%
Total Interest Payments on Debt	<u>11,922</u>	<u>13,687</u>	<u>(1,765)</u>	<u>-12.9%</u>
Total Appropriations	<u>595,029</u>	<u>619,123</u>	<u>(24,094)</u>	<u>-3.9%</u>
<b>ANTICIPATED SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

## 2020 Revenue Schedule

### Borough of Westville Fire District #1 Gloucester

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 62,323	\$ 55,750	\$ 6,573	11.8%
Restricted Fund Balance	-	45,000	(45,000)	-100.0%
<b>Total Fund Balance Utilized</b>	<b>62,323</b>	<b>100,750</b>	<b>(38,427)</b>	<b>-38.1%</b>
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	20,000	20,000	-	0.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)			-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	5,000	5,000	-	0.0%
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!
<b>Total Miscellaneous Anticipated Revenues</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.0%</b>
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
<b>Total Sale of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<i>Interest on Investments &amp; Deposits (List Accounts Separately)</i>				
District Bank Accounts	500	500	-	0.0%
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
<b>Total Interest on Investments &amp; Deposits</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>
<i>Other Revenue (List in Detail)</i>				
EMS Billing Fees		40,000	(40,000)	-100.0%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
<b>Total Other Revenue</b>	<b>-</b>	<b>40,000</b>	<b>(40,000)</b>	<b>-100.0%</b>
<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!
<b>Total Operating Grant Revenue</b>	<b>1,764</b>	<b>1,764</b>	<b>-</b>	<b>0.0%</b>
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees	20,000	20,000	-	0.0%
Penalties and Fines	200	200	-	0.0%
Other Revenues			-	#DIV/0!
<b>Total Uniform Fire Safety Act</b>	<b>20,200</b>	<b>20,200</b>	<b>-</b>	<b>0.0%</b>
<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!
<b>Total Other Revenues Offset with Appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Revenues Offset with Appropriations</b>	<b>20,200</b>	<b>20,200</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL REVENUES AND FUND BALANCE UTILIZED</b>	<b>\$ 109,787</b>	<b>\$ 188,214</b>	<b>\$ (78,427)</b>	<b>-41.7%</b>



## 2020 Appropriations Schedule

### Borough of Westville Fire District #1 Gloucester

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 14,056	\$ 13,849	\$ 207	1.5%
Commissioners			-	#DIV/0!
Fringe Benefits	2,300	2,316	(16)	-0.7%
Total Administration - Personnel	<u>16,356</u>	<u>16,165</u>	<u>191</u>	<u>1.2%</u>
<i>Administration - Other (List)</i>				
Professional Services - Legal and audit	11,000	9,000	2,000	22.2%
Election	500	500	-	0.0%
See Schedule Attached F3A	51,200	54,490	(3,290)	-6.0%
Contingent Expenses			-	#DIV/0!
Computer Equipment	4,000	10,000	(6,000)	-60.0%
Computer Software	2,000		2,000	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	<u>68,700</u>	<u>73,990</u>	<u>(5,290)</u>	<u>-7.1%</u>
Total Administration	<u>85,056</u>	<u>90,155</u>	<u>(5,099)</u>	<u>-5.7%</u>
<i>Cost of Operations &amp; Maintenance - Personnel</i>				
Salary & Wages	176,499	185,332	(8,833)	-4.8%
Fringe Benefits	102,859	72,022	30,837	42.8%
Total Operations & Maintenance - Personnel	<u>279,358</u>	<u>257,354</u>	<u>22,004</u>	<u>8.6%</u>
<i>Cost of Operations &amp; Maintenance - Other (List)</i>				
Fire Department Rental	36,000	36,000	-	0.0%
Fuel	4,000	5,000	(1,000)	-20.0%
See Schedule Attached F3B	44,280	48,280	(4,000)	-8.3%
Contingent Expenses			-	#DIV/0!
Matching Funds for Grants	8,000	4,000	4,000	100.0%
Supplemental Fire	2,374	2,374	-	0.0%
Firefighting Equipment	20,000	20,000	-	0.0%
Total Operations & Maintenance - Other	<u>114,654</u>	<u>115,654</u>	<u>(1,000)</u>	<u>-0.9%</u>
Total Operations & Maintenance	<u>394,012</u>	<u>373,008</u>	<u>21,004</u>	<u>5.6%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	3,000	3,000	-	0.0%
Fringe Benefits	230	230	-	0.0%
Total Appropriations Offset with Revenue - Personnel	<u>3,230</u>	<u>3,230</u>	<u>-</u>	<u>0.0%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Fire Marshall Uniforms	4,000	4,000	-	0.0%
See Schedule Attached F3C	12,970	12,970	-	0.0%
Other Expense #3			-	#DIV/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>16,970</u>	<u>16,970</u>	<u>-</u>	<u>0.0%</u>
Total Appropriations Offset with Revenue	<u>20,200</u>	<u>20,200</u>	<u>-</u>	<u>0.0%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<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	<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	5,000	45,000	(40,000)	-88.9%
Total Principal Payments on Debt Service	53,839	52,073	1,766	3.4%
Total Interest Payments on Debt	11,922	13,687	(1,765)	-12.9%
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 595,029</u>	<u>\$ 619,123</u>	<u>\$ (24,094)</u>	<u>-3.9%</u>

**2020 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.	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<b>Administration - Operating</b>					
Insurance		\$40,000	\$44,880	(\$4,880)	-10.87%
Office Supplies		\$4,000	\$4,000	\$0	0.00%
Promotion - Fire Prevention		\$1,500	\$1,000	\$500	50.00%
Accounting Fees - Payroll Processing		\$2,700	\$2,000	\$700	35.00%
Copier Lease		\$3,000	\$2,610	\$390	14.94%
				\$0	#DIV/0!
				\$0	#DIV/0!
				\$0	#DIV/0!
<b>Total Additional Administration Operating Expenses</b>	<b>F-3a</b>	<b>\$51,200</b>	<b>\$54,490</b>	<b>(\$3,290)</b>	<b>-6.04%</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		\$4,000	\$4,000	\$0	0.00%
Professional Fees - Medical		\$4,000	\$6,000	(\$2,000)	-33.33%
EMS Billing		\$0	\$2,000	(\$2,000)	-100.00%
EMS Supplies and Equipment		\$1,500	\$1,000	\$500	50.00%
Advertising		\$1,000	\$1,000	\$0	0.00%
Membership and Dues		\$1,000	\$1,000	\$0	0.00%
Utilities		\$7,780	\$8,280	(\$500)	-6.04%
				\$0	#DIV/0!
				\$0	#DIV/0!
				\$0	#DIV/0!
				\$0	#DIV/0!
				\$0	#DIV/0!
<b>Total Additional Operating Expenses Operations</b>	<b>F-3B</b>	<b>\$44,280</b>	<b>\$48,280</b>	<b>(\$4,000)</b>	<b>-8.29%</b>
<b>Other Expenses Offset by Revenue - Operating</b>					
Utilities		\$12,220	\$11,720	\$500	4.27%
Supplies and Postage		\$750	\$1,250	(\$500)	-40.00%
				\$0	#DIV/0!
				\$0	#DIV/0!
<b>Total Additional Operating Expenses Offset by Revenue</b>	<b>F-3C</b>	<b>\$12,970</b>	<b>\$12,970</b>	<b>\$0</b>	<b>0.00%</b>
<b>Other Expenses Offset by Revenue - Other Assets, Non-Bondable</b>					
<b>Total Costs Offset by Revenue Other Assets</b>	<b>AP-9</b>	<b>\$0</b>	<b>\$0</b>		

# 2020 Schedule of Salaries and Benefits

Borough of Westville Fire District #1  
Gloucester

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Administrator Part-time	1	\$ 3,500	\$ 3,500	-	-	\$ 1,927	\$ 1,927	
Administrative Clerk Part-time	1	10,556	10,556	-	-	373	373	
Position #3	-	-	-	-	-	-	-	
Position #4	-	-	-	-	-	-	-	
Position #5	-	-	-	-	-	-	-	
Position #6	-	-	-	-	-	-	-	
Position #7	-	-	-	-	-	-	-	
Position #8	-	-	-	-	-	-	-	
Total Administration			\$ 14,056	\$ -	\$ -	\$ 2,300	\$ 2,300	

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
Firefighter/EMT	1	\$ 58,231	\$ 58,231	\$ 8,255	\$ -	\$ 37,000	\$ 5,505	\$ 50,760
Firefighter/EMT	1	47,927	47,927	7,320	-	31,514	4,716	43,550
Fire Inspector	1	2,500	2,500	-	-	-	191	191
Firefighter/EMT Part-time	1	37,341	37,341	-	-	-	5,110	5,110
Part-time personnel	10	3,050	30,500	-	-	-	3,248	3,248
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	-	-	-	-	-
Position #9	-	-	-	-	-	-	-	-
Position #10	-	-	-	-	-	-	-	-
Position #11	-	-	-	-	-	-	-	-
Position #12	-	-	-	-	-	-	-	-
Position #13	-	-	-	-	-	-	-	-
Position #14	-	-	-	-	-	-	-	-
Total Operation & Maintenance			\$ 176,499	\$ 15,575	\$ -	\$ 68,514	\$ 18,770	\$ 102,859

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed			Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution	PFRS Contribution			
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			\$ 193,555	\$ 15,575	\$ -	\$ 68,514	\$ 21,300	\$ 105,389
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# 2020 Proposed Capital Budget

Borough of Westville Fire District #1  
Gloucester

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote Percentage	2020 Proposed Budget		2019 Adopted Budget	
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								
<b>Total Capital Improvements</b>								<b>45,000</b>

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2020 Proposed Budget		2019 Adopted Budget	
Capital Improvement #1								
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
<b>Total Down Payments</b>								<b>45,000</b>
<b>Total Capital Improvements &amp; Down Payments</b>								<b>45,000</b>
<b>RESERVE FOR FUTURE CAPITAL OUTLAYS</b>								
<b>TOTAL CAPITAL APPROPRIATIONS</b>								
					5,000			
					<b>\$ 5,000</b>	<b>\$</b>		<b>45,000</b>

Capital Appropriations Offset with Restricted Fund								
Capital Appropriations Offset with Grants								
Capital Appropriations Offset with Unrestricted Fund								
					<b>\$ 5,000</b>			
								<b>\$ 45,000</b>

# Debt Service Schedule - Principal

Borough of Westville Fire District #1  
Gloucester

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
<b>General Obligation Bonds</b>												
General Obligation Bond #1												
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
<b>Total Principal - General Obligation Bonds</b>												\$
<b>Bond Anticipation Notes</b>												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
<b>Total Principal - BANS</b>												
<b>Capital Leases</b>												
Aerial Ladder Apparatus	12/13/14	92%	08/13/15	52,073	53,839	55,664	57,551	59,502	61,519	63,605		351,680
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
<b>Total Principal - Capital Leases</b>				52,073	53,839	55,664	57,551	59,502	61,519	63,605		351,680
<b>Intergovernmental Loans</b>												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
<b>Total Principal - Intergovernmental Loans</b>												
<b>Other Bonds or Notes Payable</b>												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
<b>Total Principal - Other Bonds or Notes</b>												
<b>TOTAL PRINCIPAL ALL OBLIGATIONS</b>				\$ 52,073	\$ 53,839	\$ 55,664	\$ 57,551	\$ 59,502	\$ 61,519	\$ 63,605		\$ 351,680

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 #1  
Gloucester

	Current Year (2019)	2020	2021	2022	2023	2024	2025	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									-
<b>Total Interest - General Obligation Bonds</b>	-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
<b>Total Interest Payments - BANS</b>	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
Aerial Ladder Apparatus	13,687	11,922	10,097	8,210	6,259	4,242	2,156	-	42,886
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
<b>Total Interest Payments - Capital Leases</b>	13,687	11,922	10,097	8,210	6,259	4,242	2,156	-	42,886
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
<b>Total Interest Payments - Intergovernmental</b>	-	-	-	-	-	-	-	-	-
<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									-
<b>Total Interest Payments - Other Bonds or Notes</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL INTEREST ALL OBLIGATIONS</b>	<b>\$ 13,687</b>	<b>\$ 11,922</b>	<b>\$ 10,097</b>	<b>\$ 8,210</b>	<b>\$ 6,259</b>	<b>\$ 4,242</b>	<b>\$ 2,156</b>	<b>\$ -</b>	<b>\$ 42,886</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

## 2020 Fund Balance Reconciliation

### Borough of Westville Fire District #1 Gloucester

#### UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$	293,677
Less: Utilized in 2019 Adopted Budget		55,750
Proposed balance available		<u>237,927</u>
Estimated results of operations for the year ending December 31, 2019		
Anticipated balance December 31, 2019		<u>237,927</u>
Less: Fund Balance utilized in 2020 Proposed Budget		62,323
Plus: Accrued Unfunded Pension Liability (1)		
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)		
Proposed balance after utilization in 2020 Proposed Budget	\$	<u><u>175,604</u></u>

#### RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$	144,824
Less: Utilized in 2019 Adopted Budget		45,000
Proposed balance available		<u>99,824</u>
Estimated results of operations for the year ending December 31, 2019		
Anticipated balance December 31, 2019		<u>99,824</u>
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes		
Less: Restricted Fund Balance released via Referendum Resolution		-
Proposed balance after utilization in 2020 Proposed Budget	\$	<u><u>99,824</u></u>

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

# 2020 Referendums

**Borough of Westville Fire District #1  
Gloucester**

Summary of Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
<b>Total Referendum Line Items</b>	<b>\$ -</b>	<b>\$ -</b>

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

Summary of Release of Restricted Fund Balance Referendum Line Items	2020 Proposed Budget Amount Requested	2019 Final Budget
<b>Total Release of Restricted Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>



## 2020 Levy Cap Summary

### Borough of Westville Fire District #1 Gloucester

#### LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	430,909
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		430,909
Plus: 2% Cap Increase		8,618
<b>ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS</b>		<b>439,527</b>

#### Exclusions

Shared Service Exclusion		30,514
Change in Total Debt Service Appropriation		1
Allowable Pension Increases		-
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		30,515

Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	1,090,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.185	2,018

#### ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2017		472,060
Amount Utilized from Levy Cap Bank from 2018		8,682
Amount Utilized from Levy Cap Bank from 2019		4,500
Maximum Tax Levy Before Referendum		485,242
Amount Proposed for Levy Cap Referendum		-
<b>MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION</b>	<b>\$</b>	<b>485,242</b>

#### CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	485,242
Cap Bank Available from Prior Year (2017) for 2020 Budget		8,682
Cap Bank Available from Prior Year (2018) for 2020 Budget		18,587
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		14,087
Cap Bank Available from Prior Year (2019) for 2020 Budget		7,771
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		7,771
Cap Bank from Current Year (2020) Available for 2021 Budget		(13,182)
Cap Bank Available from 2020 for 2021 Budget	<b>\$</b>	<b>-</b>

## 2020 Shared Services Exclusion Worksheet

Borough of Westville Fire District #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	Employee		38,000																		
Borough of Westville	Healthcare	68,514										68,514	38,000								
<b>Total</b>		\$ 68,514	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,514	\$ 38,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ 88,514	\$ 58,000	

## 2020 Levy Cap Exclusion Calculations

### Borough of Westville Fire District #1 Gloucester

#### PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$	15,575
2020 Proposed Budget PFRS Contribution Appropriated		-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2020 Base Amount		15,575
2019 Adopted Budget PERS Contribution		15,832
2019 Adopted Budget PFRS Contribution		-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		15,832
Pension Contribution Exclusion	\$	-

#### LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$	25,000
2019 Adopted Budget LOSAP Appropriation		25,000
LOSAP Exclusion (+/-)	\$	-

#### DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$	65,761
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		65,761
2019 Adopted Budget Total Debt Service Appropriation		65,760
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		65,760
Debt Service Exclusion	\$	1

#### CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$	5,000
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		5,000
2020 Base Amount		-
2019 Adopted Budget Total Capital Appropriation		45,000
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		45,000
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		-
Capital Expenditure Exclusion	\$	-

#### HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020		
2020 Proposed Budget Administration Health Insurance Appropriation	\$	-
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation		68,514
2020 Proposed Budget Group Health Insurance		68,514
2019 Adopted Budget Administration Health Insurance Appropriation		
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation		38,000
2019 Adopted Budget Group Health Insurance		38,000
Net Increase (Decrease)		30,514
Net Increase Divided by 2019 Amount Budgeted = % Increase		80.30%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		80.30%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$	30,514
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	30,514
2020 Increase in Appropriation	\$	30,514

Form 603 for Issue (Rev. 10/07)

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

Municipality: Westville County: Gloucester

Tax Parcel Code: F01 Total Area (acre) for this Parcel: 1

This Form must be completed by the Owner(s) of the Construction Year(s) or All Property in the Municipality  
Subject to the provisions of the Uniform Statewide Assessor's Act, the assessor shall assess the property as if it were in place in the year in which the construction was completed or the date the construction was first occupied, whichever is later.

ASSESSOR: ENTER DATA ONLINE THROUGH LOG SIGN AND DATE THE FORM.  
THEN IMMEDIATELY FORWARD FORM 603 TO THE TAX COLLECTOR FOR  
COMPLETION. SEE REVISIONS GUIDE.

1. For reference only. Provide the aggregate assessed value for the fire district as filed on the current (This Year's) January 1st tax bill. This is the fire district total as of December 31st of the previous year. Include Added/Retained.	(a)	231,850,547
2. Provide the total valuation (not percent) of new construction for improvement years for the Assessor's jurisdiction as filed on December 31st of the previous year (This Year's) on the total valuation of any Added/Retained tax appeal completed from the previous year(s) (12/31) to the adjusted total valuation of the completed and improved years (This Year's). Do not include Unimproved. Certified Assessments on Added/Retained from the Assessor's jurisdiction. Assessments from the Assessor's jurisdiction filed for 12/31 of the year.	(2a)	1105,400
	(2b)	-14,700
	(2c)	1090,700

10/25/18

David Miller Date  
Assessor

TAX COLLECTOR

Approved by the District Treasurer on the authority of the Assessor's jurisdiction (This Year's) per 10/25/18

100,000

200,000

100,000

100,000

**BOROUGH OF WESTVILLE FIRE DISTRICT #1**  
2020 Budget Recapitulation

2020 Anticipated Revenues	Full Budget
Unrestricted Fund Balance	\$ 62,323.00
Restricted Fund Balance	0.00
Supplemental Fire	1,764.00
Uniform Fire Safety Act Annual Registration Fees	20,000.00
Uniform Fire Safety Act Penalty and Fines	200.00
Shared Service Borough of Westville	20,000.00
Municipal Assistance (N.J.S.A. 40A:14-34)	5,000.00
Interest on Investments	500.00
EMS Billing	-
Amount to be Raised by Taxation to Support the District Budget	<u>485,242.00</u>
<b>1 Total 2019 Anticipated Revenues</b>	<b><u>\$ 595,029.00</u></b>

**2019 Budget Appropriations**

**Administrative:**

Salary and Wage Appropriations:

Part-Time Secretary	\$ 10,556.00
Part-Time Administrator	<u>3,500.00</u>
<b>Total Administrative Salary and Wages</b>	<b><u>14,056.00</u></b>

Cost of Operations and Maintenance

Firefighter/EMT (EF)	58,231.00
Fire Inspector (EF)	2,500.00
Firefighter/EMT (RT)	47,927.00
Firefighter/EMT -PT	37,341.00
Part-Time Casual Help	30,500.00
<b>1 Total Costs of Operations and Maintenance Salary &amp; Wages</b>	<b><u>176,499.00</u></b>

Salary Offset by Revenue:

Fire Official (RT)	<u>3,000.00</u>
--------------------	-----------------

**Total Salaries and Wages**

193,555.00

**Fringe Benefits**

Employee Group Health Insurance	68,514.00
Public Employees Retirement System	15,575.00
DCRP	800.00
Unemployment	4,500.00
Other Fringe Benefits (Employer Share of FICA)	<u>16,000.00</u>
<b>Total Fringe Benefits</b>	<b><u>105,389.00</u></b>

Administration Appropriations:

Professional Services:

Legal	2,000.00
Audit	9,000.00
Election	500.00
Insurance	40,000.00
Office Supplies	4,000.00
Promotion ( Fire Prevention)	1,500.00

**BOROUGH OF WESTVILLE FIRE DISTRICT #1**  
2020 Budget Recapitulation

Accounting Fees (Payroll Processing)-Primepoint	2,700.00
Copier Lease	3,000.00
Computer Equipment	4,000.00
Computer Software	2,000.00
<b>Total Administration Appropriations</b>	<b>68,700.00</b>
Cost of Operations Appropriations:	
Fire Department Rental	36,000.00
Fuel	4,000.00
Supplies and Maintenance	25,000.00
Training and Education	4,000.00
Professional Fees - medical	4,000.00
Advertising	1,000.00
Membership and Dues	1,000.00
Utilities	7,780.00
Matching Funds for Grant	8,000.00
Supplemental Fire Services	2,374.00
Firefighting Equipment:	
Chief's Fund	20,000.00
<b>Rescue Squad</b>	
EMS Supplies, Misc	1,500.00
EMS Stipends	
<b>Cost of Operations Appropriations</b>	<b>114,654.00</b>
Other Expenses Offset by Revenue	
FM Supplies, Equipment, Postage, Misc	750.00
FM Utilities	12,220.00
FM Uniforms	4,000.00
<b>Total Other Expenses Offset by Revenue:</b>	<b>16,970.00</b>
<b>LOSAP</b>	<b>25,000.00</b>
<b>Capital - Undesignated</b>	
Future Capital	5,000.00
	<b>5,000.00</b>
Debt	
Principal Debt Payments	53,839.00
Interest	11,922.00
<b>Total Debt</b>	<b>65,761.00</b>
<b>Total 2020 Budget Appropriations</b>	<b>\$ 595,029.00</b>

	2019	2020
Assessed Valuation	231,376,700	
Average Residential Assessment	124,810	124,810
Tax Rate	0.185	0.208
Tax on Average Residence	\$231	\$260

(Form 2019) (For Use by  
Taxpayers)

**DECLARATION OF NEW/CONSTRUCTION/IMPROVEMENTS/  
PARTIAL ASSESSMENTS**  
(For Use by Taxpayers)

Municipality: Westville County: Gloucester

Map/Pillar Code: F01 Total Number of Residential Units: 1

This form should be completed by the owner of the property for all fire districts in the municipality.  
It is the responsibility of the taxpayer to provide the information requested on this form. The information provided on this form will be used to determine the assessed value of the property and the amount of the property tax. The information provided on this form will be used to determine the assessed value of the property and the amount of the property tax. The information provided on this form will be used to determine the assessed value of the property and the amount of the property tax.

1. For reference only: Provide the aggregate assessed value of the fire district as filed for the current tax year's billing (with the last 4 digits of the fire district value) as of October 1st of the previous year before a date assessment.

\$281,850,547 (1)

2. Provide the total assessed (but projected) aggregate assessed value of the fire district as filed for the current tax year's billing (with the last 4 digits of the fire district value) as of October 1st of the previous year before a date assessment.

\$1,105,400 (2a)

3. Provide the total assessed (but projected) aggregate assessed value of the fire district as filed for the current tax year's billing (with the last 4 digits of the fire district value) as of October 1st of the previous year before a date assessment.

\$14,700 (2b)

4. Provide the total assessed (but projected) aggregate assessed value of the fire district as filed for the current tax year's billing (with the last 4 digits of the fire district value) as of October 1st of the previous year before a date assessment.

\$1,090,700 (2c)

5. Provide the total assessed (but projected) aggregate assessed value of the fire district as filed for the current tax year's billing (with the last 4 digits of the fire district value) as of October 1st of the previous year before a date assessment.

\$0 (2d)

TAX COLLECTOR

Signature: [Signature] Date: 02/25/19

Signature: [Signature] Date: 02/25/19

Signature: [Signature] Date: 02/25/19