

2024

Westville Borough FD No. 1

Fire District Budget

westvillefd.com



Division of Local Government Services

2024 FIRE DISTRICT BUDGET
Certification Section

2024

Westville Borough FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2024 PREPARER'S CERTIFICATION

Westville Borough FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

Preparer's Signature:	
Name:	Charles Murtaugh
Title:	Administrator
Address:	23 West Olive Street, Westville, NJ 08093
Phone Number:	856-456-9432
Fax Number:	856-456-8870
E-mail Address:	wfdadministrator@westvillefd.com

2024 PREPARER'S CERTIFICATION OTHER ASSETS

Westville Borough FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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:	Charles Murtaugh
Title:	Administrator
Address:	23 West Olive Street, Westville, NJ 08093
Phone Number:	856-456-9432
Fax Number:	856-456-8870
E-mail Address:	wfdadministrator@westvillefd.com

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

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

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

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

Name of Officer Certifying Compliance: Charles Murtaugh
Title of Officer Certifying Compliance: Administrator
Signature:

2024 APPROVAL CERTIFICATION

Westville Borough FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true of the Annual Budget approved by resolution of the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on November 28, 2023.

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

Officer's Signature:	
Name:	Vince DiCicco
Title:	Secretary
Address:	23 West Olive Street, Westville, NJ 08093
Phone Number:	856-456-9432
Fax Number:	856-456-8870
E-mail Address:	vince.dicicco@westvillefd.com

2024 FIRE DISTRICT BUDGET RESOLUTION

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for Westville Borough FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 28, 2023; 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 \$741,273.12 which includes an amount to be raised by taxation of \$620,391.62 and Total Appropriations of \$741,273.12; 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 28, 2023 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 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 19, 2023.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Marsden				
Joseph Bobiak				
Vince DiCicco				
Dennis morina				
Jim Rich				

2024 ADOPTION CERTIFICATION

Westville Borough FD No. 1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2024 to December 31, 2024

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 December 19, 2023.

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

2024 ADOPTED BUDGET RESOLUTION

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

WHEREAS, the Annual Budget for the Westville Borough FD No. 1 (the 'Fire District') for the fiscal year beginning January 1, 2024 and ending December 31, 2024 has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 19, 2023; 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 \$741,273.12 which includes amount to be raised by taxation of \$620,391.62, and Total Appropriations of \$741,273.12; 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 19, 2023 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2024 and ending December 31, 2024 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$741,273.12, which includes amount to be raised by taxation of \$620,391.62, and Total Appropriations of \$741,273.12; 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)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
William Marsden				
Joseph Bobiak				
Vince DiCicco				
Dennis Morina				
Jim Rich				

2024 FIRE DISTRICT BUDGET
Narrative and Information Section

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

November
Yes

2. Complete a brief statement on the 2024 proposed Annual Budget and make comparison to the 2023 adopted budget.

The 2024 proposed budget has an overall decrease of \$54,140 which is attributable to a decrease in grant funding (ARP) and discontinued shared service.

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

Revenue Items - A. Use of restricted fund balance increased by 38%/54k, this is being budgeted to pay for increase cyber security needs in both hardware and software. B. Shared service agreement revenue decreased by 60%/\$30k. This is due to discontinuation of shared service agreement with Brooklawn for code enforcement and fire inspections. C. Restricted fund balance use decrease by 100%/19k due to no capital purchases being budgeted in 2024.. D. Grant revenue for ARP grant decreased by 100%/\$51k, this was a 2023 item.
Appropriations - A. Salaries and wages increase 39%.5k due to increased salaries and needs of the district. B. Computer equipment increased by 460%/9200, based on need for upgrades to system for cyber security improvements.. C. Computer software increased by 120%/12k, software upgrade needed in 2024 related to cyber security. D. Fringe benefits decreased by 16%/17k due to decrease in PERS billing for 24. E. Increase for matching funds for grants of 25% or 2k, due to potential grants. F. Fire Marshall uniform increased 25% or 1k due to cost increases. G. Training and education increased 25% or 1k for cost increases. H. Professional fees-medical increased by 40% or 2k due to cost increases. I. EMS supplies increased by 33% or \$500 due to cost increases. J. Utilities increased by 30% or 3k due to rising costs.

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 increased by \$30,654 or 5.2% which adjusts the tax rate from \$.252 to \$.263 per \$100 of assessed valuation. The budget utilizes LEVY CAP bank of 13,761.

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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 2024 proposed operating budget, explain the reason and purposes of the appropriation.

N/A

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

This budget is appropriating \$40,000 towards reserve for future capital outlays.

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

2024 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

No

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	\$	234,434,932.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$	0.2630

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

No	X	Yes		If yes, how much is appropriated?	
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION

2024

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

Name of Fire District:	Westville Borough FD No. 1		
<i>Address:</i>	23 West Olive Street		
<i>City, State, Zip:</i>	Westville Borough FD No. 1	NJ	08093
<i>Phone: (ext.)</i>	856-456-9432	<i>Fax:</i>	856-456-8870
<i>Fire District E-mail:</i>	wfdcommissioners@westvillefd.com		

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

Chairperson:	William Marsden		
<i>Phone: (ext.)</i>	856-456-9432	<i>Fax:</i>	856-456-8870
<i>E-mail:</i>	bill.marsden@westvillefd.com		

Secretary:	Vince DiCicco		
<i>Phone: (ext.)</i>	856-456-9432	<i>Fax:</i>	856-456-8870
<i>E-mail:</i>	vince.dicicco@westvillefd.com		

Treasurer:	Joseph Bobiak		
<i>Phone: (ext.)</i>		<i>Fax:</i>	856-456-8870
<i>E-mail:</i>	joe.bobiak@westvillefd.com		

Name of Auditor:	David McNally		
<i>Name of Firm:</i>	Holt McNally & Associates, Inc.		
<i>Address:</i>	618 Stokes Road		
<i>City, State, Zip:</i>	Medford	NJ	08055
<i>Phone: (ext.)</i>	609-953-0612	<i>Fax:</i>	609-257-0008
<i>E-mail:</i>	dmcnally@hmacpaine.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

Answer all questions below completely.

- 1) Provide the number of regular voting members of the governing body:
- 2) Provide the number of alternate voting members of the governing body:

- 3) Does the fire district have any amounts recievable from current or former commissioners, officers, or employees?
- If "yes," provide a list of those individuals, their position, the amount receivable, and a description of the amount due to the fire district.*

- 4) Was the fire district a party to a business transaction with one of the following parties:

- a. A current or former commissioner, officer, or employee?
- b. A family member of a current or former commissioner, officer, or employee?
- c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner?

If the answer to any of the above is "yes," provide a description of the transaction, including the name of the commissioner, officer, or employee (or family member thereof) of the fire district; the name of the entitiy and relationship to the individual or family member; the amount paid, and whether the transaction was subject to a competitive bid process.

- 5) Did the fire district provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:

- a. First class or charter travel
- b. Travel for companions
- c. Tax indemnification and gross-up payments
- d. Discretionary spending account
- e. Housing allowance or residence for personal use
- f. Payments for business use of personal residence
- g. Vehicle/auto allowance or vehicle for personal use
- h. Health or social club dues or initiation fees
- i. Personal services (i.e.: maid, chauffeur, chef)

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

6) Use the "**Vehicle List**" tabs to list of the fire district's vehicles including make, model, and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized district personnel, indicate "motor pool." Do not attach the list as a separate document.

7) Did the fire district make any payments to current or former commissioners or employees for severance or termination? No

If "yes", provide an explanation including amount paid.

8) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No

If "yes," provide an explanation including amount paid.

9) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? No

10) If the answer to #9 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? N/A

If "yes," attach in FAST a copy of the agreement.

11) Does the fire District have a Length of Services Award Program (LOSAP) plan? Yes

If "yes," indicate:

- a) the year it was implemented* 2002
- b) the total number of volunteer members presently eligible to participate* 65
- c) the total number of volunteer members presently vested* 50
- d) whether the annual contribution for each vested member is fixed or based on an automatic increase* Fixed
- e) the total LOSAP budgeted for the current year* \$ 17,000.00
- f) the Fire District's LOSAP Plan Contractor* Lincoln

g) whether the Plan Contractor has submitted its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49. Yes

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

12) If the district's Board of Fire Commissioners authorizes its elected commissioners to receive any type of compensation for serving on the Board, did the district submit a copy of the compensation resolution to the municipal governing body for review and approval as required under N.J.S.A. 40A:14-88? N/A

If "yes", provide a certified copy of the resolution, whenever adopted, fixing the level of compensation each commissioner is authorized to receive, and proof that the district submitted the resolution to the municipal clerk for governing body consideration. Only answer "N/A" if elected commissioners are not authorized to receive any compensation for their service on the Board.

13) Did the district make one or more supplemental emergency appropriations after adopting its current budget? No

If "yes", for each supplemental emergency appropriation:

a) Was a resolution adopted by at least two-thirds (2/3) of the Board of Commissioners' full membership declaring that an emergency exists requiring a supplemental emergency appropriation and setting out the nature of the emergency in full?

b) Did the district submit the above-referenced resolution to the municipal clerk for municipal governing body consideration?

c) Did at least two-thirds (2/3) of the municipal governing body's full membership approve the district's emergency appropriation?

Provide (with the introduced budget) a certified copy of the Board's resolution authorizing the supplemental emergency appropriation with a certified copy of the municipal governing body's resolution approving the district's emergency appropriation.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

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

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

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

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

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

Westville Borough FD No. 1
Gloucester
Reportable Compensation from Fire District
(W-2/ 1099)

	Name	Title	Average Hours per Week Dedicated to Position	Position			Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)	Total Compensation from Fire District
				Commissioner	Officer	Former			
1	William Mardsen	Chairperson		X					\$
2	Joseph Bobiak	Treasurer		X					\$
3	Vince DiCicco	Secretary		X					\$
4	Dennis Morina	Commissioner		X					\$
5	Jim Rich	Commissioner		X					\$
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:

Westville Borough FD No. 1
Gloucester

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost		Total Current Year Cost	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year		Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
		Estimate per Employee Proposed Budget	Proposed Budget			Estimate Proposed Budget	per Employee Current Year			
Active Employees - Health Benefits - Annual Cost										
Single Coverage	1	32,181.00	-	32,181.00	1	32,181.00	-	32,181.00	-	0.0%
Parent & Child	1	32,181.00	-	32,181.00	1	32,181.00	-	32,181.00	-	0.0%
Employee & Spouse (or Partner)	1	39,333.00	-	39,333.00	1	39,333.00	-	39,333.00	-	0.0%
Family	1	39,333.00	(8,000.00)	39,333.00	1	39,333.00	(8,000.00)	39,333.00	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)				(8,000.00)				(8,000.00)	-	0.0%
Subtotal	2		63,514.00	63,514.00	2		63,514.00	63,514.00	-	0.0%
Commissioners - Health Benefits - Annual Cost										
Single Coverage			-	-			-	-	-	0.0%
Parent & Child			-	-			-	-	-	0.0%
Employee & Spouse (or Partner)			-	-			-	-	-	0.0%
Family			-	-			-	-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)			-	-			-	-	-	0.0%
Subtotal	0		-	-	0		-	-	-	0.0%
Retirees - Health Benefits - Annual Cost										
Single Coverage			-	-			-	-	-	0.0%
Parent & Child			-	-			-	-	-	0.0%
Employee & Spouse (or Partner)			-	-			-	-	-	0.0%
Family			-	-			-	-	-	0.0%
Employee Cost Sharing Contribution (enter as negative -)			-	-			-	-	-	0.0%
Subtotal	0		-	-	0		-	-	-	0.0%
GRAND TOTAL	2		63,514.00	63,514.00	2.00		63,514.00	63,514.00	-	0.0%

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

	NO
	NO

**2024 FIRE DISTRICT BUDGET
FINANCIAL SCHEDULES SECTION**

Instructions:

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

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

Name of Fire District:	Westville Borough FD No. 1
County:	Gloucester
Year:	2024

Levy Cap Calculation Summary	
2023 Adopted Budget - Amount to be Raised by Taxation	\$ 589,737.62
Cap Bank Available from 2021 (See Levy Cap Certification)	
Cap Bank Available from 2022 (See Levy Cap Certification)	
Cap Bank Available from 2023 (See Levy Cap Certification)	\$ 13,761.00
Cap Bank Used from 2021	
Cap Bank Used from 2022	
Cap Bank Used from 2023	\$ 13,761.00
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	\$ 234,434,932.00
New Ratables - Increase in Valuations (New Construction and Additions)	\$ 1,229,476.00
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.252
Projected Tax Rate based upon Proposed Levy	0.26325215

Budget Summary

Westville Borough FD No. 1 Gloucester

	<i>2024 Proposed Budget</i>	<i>2023 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	54,550.00	58,344.00	(3,794.00)	-6.5%
Total Miscellaneous Anticipated Revenues	20,500.00	50,500.00	(30,000.00)	-59.4%
Total Sale of Assets	-	-	-	0.0%
Total Interest on Investments & Deposits	1,000.00	1,000.00	-	0.0%
Total Other Revenue	-	-	-	0.0%
Total Operating Grant Revenue	24,631.50	75,631.50	(51,000.00)	-67.4%
Total Revenues Offset with Appropriations	<u>20,200.00</u>	<u>20,200.00</u>	<u>-</u>	0.0%
Total Revenues and Fund Balance Utilized	120,881.50	205,675.50	(84,794.00)	-41.2%
Amount to be Raised by Taxation to Support Budget	<u>620,391.62</u>	<u>589,737.62</u>	<u>30,654.00</u>	5.2%
Total Anticipated Revenues	<u>741,273.12</u>	<u>795,413.12</u>	<u>(54,140.00)</u>	-6.8%
APPROPRIATIONS				
Total Administration	127,300.00	99,043.00	28,257.00	28.5%
Total Cost of Operations & Maintenance	468,012.50	483,409.50	(15,397.00)	-3.2%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	21,200.00	20,200.00	1,000.00	5.0%
Total Appropriated Duly Incorporated First Aid/Rescue Squad	-	-	-	0.0%
Total Deferred Charges	-	-	-	0.0%
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	0.0%
Length of Service Award Program (LOSAP) Contribution	19,000.00	17,000.00	2,000.00	11.8%
Total Capital Appropriations	40,000.00	110,000.00	(70,000.00)	-63.6%
Total Principal Payments on Debt Service	61,518.94	59,501.82	2,017.12	3.4%
Total Interest Payments on Debt	<u>4,241.68</u>	<u>6,258.80</u>	<u>(2,017.12)</u>	-32.2%
Total Appropriations	<u>741,273.12</u>	<u>795,413.12</u>	<u>(54,140.00)</u>	-6.8%
ANTICIPATED SURPLUS (DEFICIT)	<u>-</u>	<u>-</u>	<u>-</u>	0.0%

**Westville Borough FD No. 1
Gloucester**

	<i>2024 Proposed Budget</i>	<i>2023 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Adopted</i>	<i>% Increase (Decrease) Proposed vs. Adopted</i>
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	54,550.00	39,344.00	15,206.00	38.6%
Restricted Fund Balance	-	19,000.00	(19,000.00)	-100.0%
Total Fund Balance Utilized	54,550.00	58,344.00	(3,794.00)	-6.5%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	20,000.00	50,000.00	(30,000.00)	-60.0%
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)			-	0.0%
Emergency Assistance (N.J.S.A. 40A:14-26)			-	0.0%
Municipal Assistance (N.J.S.A. 40A:14-34)	500.00	500.00	-	0.0%
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)			-	0.0%
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)			-	0.0%
Leases - Local Municipality (N.J.S.A. 40A:14-83)			-	0.0%
Rental Income			-	0.0%
Total Miscellaneous Anticipated Revenues	20,500.00	50,500.00	(30,000.00)	-59.4%
<i>Sale of Assets (List Individually)</i>				
Asset #1			-	0.0%
Asset #2			-	0.0%
Asset #3			-	0.0%
Asset #4			-	0.0%
Total Sale of Assets	-	-	-	0.0%
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	1,000.00	1,000.00	-	0.0%
Investment Account #2			-	0.0%
Investment Account #3			-	0.0%
Investment Account #4			-	0.0%
Total Interest on Investments & Deposits	1,000.00	1,000.00	-	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1			-	0.0%
Other Revenue #2			-	0.0%
Other Revenue #3			-	0.0%
Other Revenue #4			-	0.0%
Total Other Revenue	-	-	-	0.0%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,764.00	1,764.00	-	0.0%
SAFER Grant	22,867.50	22,867.50	-	0.0%
American Rescue Plan	-	51,000.00	(51,000.00)	-100.0%
Other Grant #3			-	0.0%
Other Grant #4			-	0.0%
Other Grant #5			-	0.0%
Total Operating Grant Revenue	24,631.50	75,631.50	(51,000.00)	-67.4%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	0.0%
Annual Registration Fees	20,000.00	20,000.00	-	0.0%
Penalties and Fines	200.00	200.00	-	0.0%
Other Revenues			-	0.0%
Total Uniform Fire Safety Act	20,200.00	20,200.00	-	0.0%
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	0.0%
Other Offset Revenues #2			-	0.0%
Other Offset Revenues #3			-	0.0%
Other Offset Revenues #4			-	0.0%
Total Other Revenues Offset with Appropriations	-	-	-	0.0%
Total Revenues Offset with Appropriations	20,200.00	20,200.00	-	0.0%
TOTAL REVENUES AND FUND BALANCE UTILIZED	120,881.50	205,675.50	(84,794.00)	-41.2%

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Page F-2 (Detail)

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Page F-2 (Detail 2)

**Westville Borough FD No. 1
Gloucester**

	<u>2024 Proposed Budget</u>	<u>2023 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	20,200.00	14,520.00	5,680.00	39.1%
Commissioners			-	0.0%
Fringe Benefits	2,550.00	2,323.00	227.00	9.8%
Total Administration - Personnel	<u>22,750.00</u>	<u>16,843.00</u>	<u>5,907.00</u>	<u>35.1%</u>
<i>Administration - Other (List)</i>				
Professional Services Legal and Audit	17,000.00	17,000.00	-	0.0%
Other Administration Expense - See Detail	54,350.00	53,200.00	1,150.00	2.2%
Other Administration Expense #3			-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable - Computer Equipment	11,200.00	2,000.00	9,200.00	460.0%
Other Assets, Non-Bondable - Computer Software	22,000.00	10,000.00	12,000.00	120.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Administration - Other	<u>104,550.00</u>	<u>82,200.00</u>	<u>22,350.00</u>	<u>27.2%</u>
Total Administration	<u>127,300.00</u>	<u>99,043.00</u>	<u>28,257.00</u>	<u>28.5%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	198,189.00	204,705.00	(6,516.00)	-3.2%
Fringe Benefits	88,564.00	105,954.00	(17,390.00)	-16.4%
Total Operations & Maintenance - Personnel	<u>286,753.00</u>	<u>310,659.00</u>	<u>(23,906.00)</u>	<u>-7.7%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Fire Department Rental	36,000.00	36,000.00	-	0.0%
Fuel	10,000.00	10,000.00	-	0.0%
Other Operations & Maintenance Expense - See Detail	102,885.50	96,376.50	6,509.00	6.8%
Contingent Expenses			-	0.0%
Matching Funds for Grants	10,000.00	8,000.00	2,000.00	25.0%
Supplemental Fire	2,374.00	2,374.00	-	0.0%
Firefighting Equipment	20,000.00	20,000.00	-	0.0%
Total Operations & Maintenance - Other	<u>181,259.50</u>	<u>172,750.50</u>	<u>8,509.00</u>	<u>4.9%</u>
Total Operations & Maintenance	<u>468,012.50</u>	<u>483,409.50</u>	<u>(15,397.00)</u>	<u>-3.2%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	3,000.00	3,000.00	-	0.0%
Fringe Benefits	459.00	459.00	-	0.0%
Total Appropriations Offset with Revenue - Personnel	<u>3,459.00</u>	<u>3,459.00</u>	<u>-</u>	<u>0.0%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Fire Marshall Uniform	5,000.00	4,000.00	1,000.00	25.0%
Utilities	11,991.00	11,991.00	-	0.0%
Supplies and Postage	750.00	750.00	-	0.0%
Contingent Expenses			-	0.0%
Other Assets, Non-Bondable #1			-	0.0%
Other Assets, Non-Bondable #2			-	0.0%
Other Assets, Non-Bondable #3			-	0.0%
Total Appropriations Offset with Revenue - Other	<u>17,741.00</u>	<u>16,741.00</u>	<u>1,000.00</u>	<u>6.0%</u>
Total Appropriations Offset with Revenue	<u>21,200.00</u>	<u>20,200.00</u>	<u>1,000.00</u>	<u>5.0%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	0.0%
Equipment			-	0.0%
Materials & Supplies			-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	0.0%
Emergency Appropriation #2			-	0.0%
Emergency Appropriation #3			-	0.0%
Deferred Charge #1 (cite statute)			-	0.0%
Deferred Charge #2 (cite statute)			-	0.0%
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	0.0%
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	0.0%
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	19,000.00	17,000.00	2,000.00	11.8%
Total Capital Appropriations	40,000.00	110,000.00	(70,000.00)	-63.6%
Total Principal Payments on Debt Service	61,518.94	59,501.82	2,017.12	3.4%
Total Interest Payments on Debt	4,241.68	6,258.80	(2,017.12)	-32.2%
TOTAL APPROPRIATIONS	<u>741,273.12</u>	<u>795,413.12</u>	<u>(54,140.00)</u>	<u>-6.8%</u>

FIRE DISTRICT PROPOSED APPROPRIATIONS

APPROPRIATION DETAIL PAGE

Westville Borough FD No. 1

FISCAL YEAR: January 1, 2024 to December 31, 2024

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

<i>Line Item:</i>	<i>Proposed 2024 Amount</i>	<i>Adopted 2023 Amount</i>	<i>\$ Change Proposed vs. Adopted</i>	<i>% Change Proposed vs. Adopted</i>
Administration-Other:			-	0.0%
Insurance	41,450.00	40,000.00	1,450.00	3.6%
Office Supplies	4,000.00	4,000.00	-	0.0%
Promotion Fire Prevention	1,500.00	1,500.00	-	0.0%
Accounting Fees - Payroll Process	4,200.00	4,200.00	-	0.0%
Copier Lease	3,200.00	3,500.00	(300.00)	-8.6%
			-	0.0%
Total	54,350.00	53,200.00	1,150.00	2.2%
			-	0.0%
Cost of Operations & Maintenance - Other:			-	0.0%
Supplies and Maintenance	30,000.00	30,000.00	-	0.0%
Training & Education	5,000.00	4,000.00	1,000.00	25.0%
Professional Fees - Medical	7,000.00	5,000.00	2,000.00	40.0%
EMS Supplies & Equipment	2,000.00	1,500.00	500.00	33.3%
Advertising	1,000.00	1,000.00	-	0.0%
Membership and Dues	1,000.00	1,000.00	-	0.0%
Utilities	13,018.00	10,009.00	3,009.00	30.1%
Other Operating Materials	22,867.50	22,867.50	-	0.0%
Volunteer Stipends	21,000.00	21,000.00	-	0.0%
			-	0.0%
Total	102,885.50	96,376.50	6,509.00	6.8%
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Westville Borough FD No. 1

Gloucester

2024 Proposed

2024 Proposed

Administrative Positions Excluding Commissioners (List Individually)		Number of Staff	Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Fringe Benefits
Office Clerk		1.00	\$ 13,200.00	\$ 13,200.00				\$ 2,000.00	\$ 2,000.00
Administrative Part Time		1.00	\$ 3,500.00	\$ 3,500.00				\$ 275.00	\$ 275.00
Treasurer/CFO		1.00	\$ 3,500.00	\$ 3,500.00				\$ 275.00	\$ 275.00
Position #4									
Position #5									
Position #6									
Position #7									
Position #8									
Total Administration		<u>3.00</u>		<u>\$ 20,200.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,550.00</u>	<u>\$ 2,550.00</u>

Operation & Maintenance Positions Individually		Number of Staff	Annual Wages	Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	Budget Fringe Benefits
Firefighter/EMT		2.00	\$ 65,025.00	\$ 130,050.00	\$ 19,855.00		\$ 63,514.00	\$ 195.00	\$ 83,369.00
Fire Inspector		1.00	\$ 2,500.00	\$ 2,500.00				\$ 195.00	\$ 195.00
Firefighter/Code Enforcement		1.00	\$ 46,589.00	\$ 46,589.00				\$ 3,500.00	\$ 3,500.00
Part-time personnel		10.00	\$ 1,905.00	\$ 19,050.00				\$ 1,500.00	\$ 1,500.00
Position #5									
Position #6									
Position #7									
Position #8									
Position #9									
Position #10									
Position #11									
Position #12									
Position #13									
Position #14									
Total Operation & Maintenance		<u>14.00</u>		<u>\$ 198,189.00</u>	<u>\$ 19,855.00</u>	<u>\$ -</u>	<u>\$ 63,514.00</u>	<u>\$ 5,195.00</u>	<u>\$ 88,564.00</u>

Salary Offset by Revenue Positions (List Individually)		Number of Staff	Annual Wages	2024 Proposed Budget Salary & Wages	PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2024 Proposed Budget Fringe Benefits
Fire Official		1.00	\$ 3,000.00	\$ 3,000.00				\$ 459.00	\$ 459.00
Position #2									
Position #3									
Position #4									
Position #5									
Position #6									
Position #7									
Position #8									
Total Offset by Revenue		<u>1.00</u>		<u>\$ 3,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 459.00</u>	<u>\$ 459.00</u>
Total Administration, Operations & Offset by Revenue		<u>18.00</u>		<u>\$ 221,389.00</u>	<u>\$ 19,855.00</u>	<u>\$ -</u>	<u>\$ 63,514.00</u>	<u>\$ 8,204.00</u>	<u>\$ 91,573.00</u>

Westville Borough FD No. 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	2024 Proposed Budget	2023 Adopted Budget		
Firefighting Gear	Equipment	November			\$	70,000.00		
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements						\$	- \$	70,000.00

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	2024 Proposed Budget	2023 Adopted Budget			
Capital Improvement #1					\$	- \$			
Capital Improvement #2					\$	- \$	70,000.00		
Capital Improvement #3					\$	40,000.00	\$	40,000.00	
Capital Improvement #4					\$	40,000.00	\$	40,000.00	
Capital Improvement #5					\$	40,000.00	\$	110,000.00	
Capital Improvement #6					\$	40,000.00	\$	110,000.00	
Capital Improvement #7					\$	- \$		-	
Total Down Payments						\$	- \$		
Total Capital Improvements & Down Payments						\$	- \$	70,000.00	
RESERVE FOR FUTURE CAPITAL OUTLAYS						\$	40,000.00	\$	40,000.00
TOTAL CAPITAL APPROPRIATIONS						\$	40,000.00	\$	110,000.00

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

	\$	19,000.00
	\$	51,000.00

Westville Borough FD No. 1
Gloucester

	Date of Local		Current Year	2024	2025	2026	2027	2028	2029	Thereafter	Total Principal Outstanding
	Date of Voter Approval	% of Voter Approval									
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											
Capital Lease #1	12/13/14	92%	08/12/15	59,501.82	61,518.94	63,604.49					125,123.43
Capital Lease #2											
Capital Lease #3											
Capital Lease #4											
Total Principal - Capital Leases				59,501.82	61,518.94	63,604.49					125,123.43
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				59,501.82	61,518.94	63,604.49					125,123.43
TOTAL PRINCIPAL ALL OBLIGATIONS				59,501.82	61,518.94	63,604.49					125,123.43

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

Westville Borough FD No. 1
Gloucester

	Current Year 2023	2024	2025	2026	2027	2028	2029	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANS									
<i>Capital Leases</i>									
Capital Lease #1	6,258.80	4,241.68	2,156.13						6,397.81
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	6,258.80	4,241.68	2,156.13						6,397.81
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes	6,258.80	4,241.68	2,156.13						6,397.81
TOTAL INTEREST ALL OBLIGATIONS	6,258.80	4,241.68	2,156.13						6,397.81

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									

**Westville Borough FD No. 1
Gloucester**

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2023 (1)	\$ 357,622.03
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Less: Utilized in 2023 Adopted Budget	\$ 39,344.00
Proposed balance available	\$ 318,278.03
Estimated results of operations for the year ending December 31, 2023	
Anticipated balance December 31, 2023	\$ 318,278.03
Less: Fund Balance utilized in 2024 Proposed Budget	\$ 54,550.00
Proposed balance after utilization in 2024 Proposed Budget	\$ 263,728.03

RESTRICTED FUND BALANCE

Beginning balance January 1, 2023 (1)	\$ 66,242.07
Less: Utilized in 2023 Adopted Budget	\$ 19,000.00
Proposed balance available	\$ 47,242.07
Estimated results of operations for the year ending December 31, 2023	\$ 40,000.00
Anticipated balance December 31, 2023	\$ 87,242.07
Less: Restricted Fund Balance used in 2024 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	\$ -
Proposed balance after utilization in 2024 Proposed Budget	\$ 87,242.07

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

**Westville Borough FD No. 1
Gloucester**

Summary of Referendum Line Items	<i>2024 Proposed Budget Amount Requested</i>	<i>2023 Final Budget</i>
Total Referendum Line Items	<u>\$ -</u>	<u>\$ -</u>

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

Summary of Release of Restricted Fund Balance Referendum Line Items	<i>2024 Proposed Budget Amount Requested</i>	<i>2023 Final Budget</i>
Total Release of Restricted Fund Balance	<u>\$ -</u>	<u>\$ -</u>

**Westville Borough FD No. 1
Gloucester**

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	589,737.62
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	589,737.62
Plus: 2% Cap Increase	11,794.75
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	601,532.37

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	-
Allowable Pension Increases	-
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	2,000.00
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements	-
Total Exclusions	2,000.00

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	1,229,476.00
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.252
	3,098.28

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2021	-
Amount Utilized from Levy Cap Bank from 2022	-
Amount Utilized from Levy Cap Bank from 2023	13,761.00
Maximum Tax Levy Before Referendum	620,391.65

Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	620,391.65

CAP BANK CALCULATION

Amount to be Raised by Taxation	620,391.62
Cap Bank Available from Prior Year (2021) for 2024 Budget	-
Cap Bank Available from Prior Year (2022) for 2024 Budget	-
Revised Cap Bank from Prior Year (2023) Available for 2024 Budget	-
Cap Bank Available from Prior Year (2023) for 2024 Budget	13,761.00
Revised Cap Bank from Prior Year (2023) Available for 2025 Budget	-
Cap Bank from Current Year (2024) Available for 2025 Budget	(13,760.97)
Cap Bank Available from (2024) for 2025 Budget	0.03

Westville Borough FD No. 1
Gloucester

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement		Declared Emergency Costs		Total Shared Services Cost		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	Healthcare	63,514.00	63,514.00									63,514.00	63,514.00					63,514.00	63,514.00
Total		63,514.00	63,514.00	-	-	-	-	-	-	-	-	63,514.00	63,514.00	-	-	-	-	63,514.00	63,514.00

**Westville Borough FD No. 1
Gloucester**

PENSION CONTRIBUTION CALCULATION

2024 Proposed Budget PERS Contribution Appropriated	\$ 19,855.00
2024 Proposed Budget PFRS Contribution Appropriated	\$ -
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2024 Base Amount	\$ 19,855.00
2023 Adopted Budget PERS Contribution	\$ 35,511.00
2023 Adopted Budget PFRS Contribution	\$ -
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	\$ -
Net 2023 Base Amount	\$ 35,511.00
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2024 Proposed Budget LOSAP Appropriation	\$ 19,000.00
2023 Adopted Budget LOSAP Appropriation	\$ 17,000.00
LOSAP Exclusion (+/-)	\$ 2,000.00

DEBT SERVICE CALCULATION

2024 Proposed Budget Total Debt Service Appropriation	\$ 65,760.62
2024 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2024 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	\$ -
2024 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 65,760.62
2023 Adopted Budget Total Debt Service Appropriation	\$ 65,760.62
2023 Adopted Budget Debt Service Appropriation Offset from Restricted Fund	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Grant Fund	\$ -
2023 Adopted Budget Debt Service Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ 65,760.62
Debt Service Exclusion	\$ -

CAPITAL APPROPRIATION CALCULATION

2024 Proposed Budget Total Capital Appropriation	\$ 40,000.00
2024 Proposed Budget Capital Appropriation Offset from Restricted Fund	\$ -
2024 Proposed Budget Capital Appropriation Offset from Grant Revenue	\$ -
2024 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2024 Base Amount	\$ 40,000.00
2023 Adopted Budget Total Capital Appropriation	\$ 110,000.00
2023 Adopted Budget Capital Appropriation Offset from Restricted Fund	\$ 19,000.00
2023 Adopted Budget Capital Appropriation Offset from Grant Revenue	\$ 51,000.00
2023 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	\$ -
2023 Base Amount	\$ 40,000.00
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2024	7.4%
2024 Proposed Budget Administration Health Insurance Appropriation	\$ -
2024 Proposed Budget Operations & Maintenance Health Insurance Appropriation	\$ 63,514.00
2024 Proposed Budget Group Health Insurance	\$ 63,514.00
2023 Adopted Budget Administration Health Insurance Appropriation	\$ -
2023 Adopted Budget Operations & Maintenance Health Insurance Appropriation	\$ 63,514.00
2023 Adopted Budget Group Health Insurance	\$ 63,514.00
Net Increase (Decrease)	\$ -
Net Increase Divided by 2023 Amount Budgeted = % Increase	0.00%
SFY 2024 State Health Average 7.4% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2023 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2023 Expended = 2024 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2024 Increase in Appropriation	\$ -

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

Contracting Unit: _____ **Westville Borough FD No. 1** _____ Year Ending: _____ **December 31, 2022**

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

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For each change order listed above, submit with introduced budget a copy of the governing body resolution authorizing the change order and an Affidavit of Publication for the newspaper notice required by N.J.A.C. 5:30-11.9(d). (Affidavit must include a copy of the newspaper notice.)
If you have not had a change order exceeding the 20 percent threshold for the year indicated above, please check here and certify below.

Date

Clerk/Secretary to the Governing Body

Appendix to Budget Document