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2019

TOWNSHIP OF FRANKLIN FIRE
DISTRICT NO. 4
GLOUCESTER COUNTY

Fire District Budget

www.fgvfc43-5.org
(Fire District Web Address)

Department Of



Community
Affairs

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DIVISION OF
LOCAL GOVERNMENT SERVICES

Division of Local Government Services

2019 FIRE DISTRICT BUDGET

Certification Section

2019

**TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4
GLOUCESTER COUNTY**

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: *CM Zappucchi* Date: 12/12/18

CERTIFICATION OF ADOPTED BUDGET

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

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

By: *Christine M. Zappucchi* Date: 2/19/19

2019 PREPARER'S CERTIFICATION

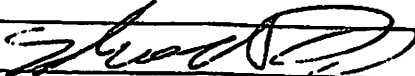
TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4 GLOUCESTER COUNTY

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Edward F. Paul, Jr., R.M.A.		
Title:	Auditor		
Address:	1301 N. Broad Street, Woodbury, N.J. 08096		
Phone Number:	856-848-6250	Fax Number:	856-848-0405
E-mail address:	e.paul@bscpas.com		

**2019 PREPARER'S CERTIFICATION
OTHER ASSETS**

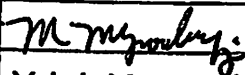
**TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4
GLOUCESTER COUNTY**

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Mykola Myronowskyj		
Title:	Secretary		
Address:	1635 Forest Grove Rd., Vineland, N.J. 08360		
Phone Number:	856-697-4554	Fax Number:	None
E-mail address:	<u>BoFCDistrict4@gmail.com</u>		

2019 APPROVAL CERTIFICATION

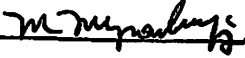
TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4 GLOUCESTER COUNTY

FIRE DISTRICT BUDGET

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

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

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

Officer's Signature:			
Name:	Mykola Myronowskyj		
Title:	Secretary		
Address:	1635 Forest Grove Rd., Vineland, N.J. 08360		
Phone Number:	856-697-4554	Fax Number:	None
E-mail address:	BoFCDistrict4@gmail.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION


Fire District's Web Address: www.FGVFC43-5.org

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
 Title of Officer Certifying compliance
 Signature

Mykola Myronowskyj _____
 Secretary _____


2019 FIRE DISTRICT BUDGET RESOLUTION TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4 GLOUCESTER COUNTY

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

WHEREAS, the Annual Budget for the Township of Franklin Fire District No. 4, Gloucester County (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 27, 2018; and

WHEREAS, the budget as introduced is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) [Include the following as appropriate: [includes a proposed public referendum in the amount of \$0.00 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0.00 as an appropriation from restricted fund balance to be used as budget revenue]]; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$543,802.00, which includes an amount to be raised by taxation of \$522,717.00, and Total Appropriations of \$543,802.00; and

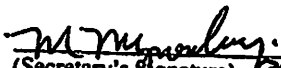
WHEREAS, the amount to be raised by taxation to support the district budget shall be the amount to be certified to the assessor of the municipality to be assessed against the taxable property in the district, pursuant to N.J.S.A. 40A:14-79. Such amount shall be equal to the amount of the total appropriations set forth in the budget minus the total amount surplus and miscellaneous revenues set forth in the budget; and

WHEREAS, in calculating the amount to be raised by taxation, the Fire District has taken into account the assessed valuation of taxable property in the Fire District;

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District, at an open public meeting held on November 27, 2018 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 26, 2018.



(Secretary's Signature)

11-27-18
(Date)

Board of Commissioners Recorded Vote				
Member	Aye	Nay	Abstain	Absent
A. Bellone	✓			
S. Scapellato			✓	
M. Myronowsky	✓			
T. Bellone	✓			
J. Scapellato	✓			

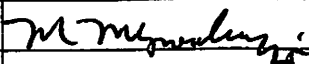
2019 ADOPTION CERTIFICATION

TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4 GLOUCESTER COUNTY

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 26th day of December, 2018.

Officer's Signature:			
Name:	Mykola Myronowsky		
Title:	Secretary		
Address:	1635 Forest Grove Rd., Vineland, N.J. 08360		
Phone Number:	856-697-4554	Fax Number:	None
E-mail address:	BoFCDistrict4@gmail.com		

2019 ADOPTED BUDGET RESOLUTION

TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4 GLOUCESTER COUNTY

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

WHEREAS, the Annual Budget for the Township of Franklin Fire District No. 4, Gloucester County (the "Fire District") for the fiscal year beginning January 1, 2019 and ending December 31, 2019, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 26, 2018; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) *[Include as appropriate: [includes a proposed public referendum in the amount of \$0.00 in excess of the allowable amount to be raised by taxation][includes a proposed public referendum in the amount of \$0.00 as an appropriation from restricted fund balance to be used as budget revenue]]*; and


WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$543,802.00, which includes amount to be raised by taxation of \$522,717.00, and Total Appropriations of \$543,802.00; and

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

NOW, THEREFORE BE IT RESOLVED, by the Board of Commissioners of the Fire District at an open public meeting held on December 26, 2018 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2019 and ending December 31, 2019, is hereby adopted and, *[subject to the proposed referendum being approved by 50 percent of the voters]* shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$543,802.00, which includes amount to be raised by taxation of \$522,717.00, and Total Appropriations of \$543,802.00; and

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

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


(Secretary's Signature)

12-26-18
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
A. Bellone	✓			
S. Scapellato	✓			
M. Myronowsky	✓			
T. Bellone	✓			
J. Scapellato	✓			

2019 FIRE DISTRICT BUDGET

Narrative and Information Section

2019 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4

GLOUCESTER COUNTY

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

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

1. Complete a brief statement on the 2019 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

The total proposed appropriations in the proposed 2019 budget are the same as those in the 2018 adopted budget. Changes are detailed on the addendum sheet attached to the 2019 budget along with an explanation of why the changes exist.

2. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation to support the district budget and on the Restricted and Unrestricted Fund Balance(s). Explain increases or decreases in the tax rate and utilization of fund balances. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.

The proposed 2019 budget provides for a \$2,102.00 increase in the amount to be raised by taxation; this will not affect the tax rate of .197 cent per hundred dollars of assessed valuation. The proposed increase is well within the 2% CAP limitation and is offset by new construction valuations within the District during the past fiscal year.

3. Include a statement explaining how the Fire District is complying with the Property Tax Levy Cap. The statement must explain reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.

As stated above, the District is well within the 2% CAP limitation as detailed in the attached budget worksheets. The District has maintained the tax rate through the use of unreserved fund balance.

4. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance, explain the reason and purposes of the appropriation.

Not Applicable

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

The amount appropriated for the future replacement of capital assets was reduced from \$30,000.00 to \$25,405.00. This was done to offset a portion of the increase in debt service for the new command vehicle. There was a \$18,886.00 increase in debt service, which was offset by the reduction in the appropriation for future capital acquisitions and in the appropriation for non-capital equipment.

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

Not Applicable

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

Not Applicable

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

Total Assessed Valuation of District	\$	265,423,400.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$.197

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

No	x	Yes	If yes, how much is appropriated?	\$
----	---	-----	-----------------------------------	----

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
----	-----

FIRE DISTRICT CONTACT INFORMATION 2019

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

Name of Fire District:	Township of Franklin Fire District No. 4		
Address:	1635 Forest Grove Road		
City, State, Zip:	Vineland	N.J.	08360
Phone: (ext.)	856-697-4554	Fax:	None

Preparer's Name:	Edward F. Paul, Jr., R.M.A.		
Preparer's Address:	1301 North Broad Street		
City, State, Zip:	Woodbury	N.J.	08096
Phone: (ext.)	856-848-6250	Fax:	856-848-0405
E-mail:	e.paul@bbscpas.com		

Chairman:	Andrew Bellone, Jr.		
Phone: (ext.)	856-697-4554	Fax:	None
E-mail:	BoFCDistrict4@gmail.com		

Secretary/Treasurer:	Mykola Myronowskyj (Secretary) & Thomas Bellone, Sr. (Treasurer)		
Phone: (ext.)	856-697-4554	Fax:	None
E-mail:	BoFCDistrict4@gmail.com		

Name of Auditor:	Edward F. Paul, Jr., R.M.A.		
Name of Firm:	Ball, Buckley & Seher, LLP		
Address:	1301 North Broad Street		
City, State, Zip:	Woodbury	N.J.	08096
Phone: (ext.)	856-848-6250	Fax:	856-848-0405
E-mail:	e.paul@bbscpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4 GLOUCESTER COUNTY

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

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? Yes *If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.*
Andrew Bellone and Thomas Bellone are brothers and Samuel Scapellato and Joseph Scapellato are brothers
- 4) 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)
TOWNSHIP OF FRANKLIN FIRE DISTRICT NO. 4
GLOUCESTER COUNTY**

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
See Attached
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? No
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.
- 14) Approval Date – February 26, 2001
- 15) Total Number of Volunteers 43
- 16) Total Vested Members - 30
- 17) Contribution Rate – Based on Annual Amount
- 18) LOSAP Budget - \$75,000.00
- 19) Reported by the Company to the State - Yes

Make	Model	Year	Assigned To
Suphen	Pumper/tanker	2014	Motor Pool
Pierce	Pumper	2003	Motor Pool
Pierce	Brush truck	1970	Motor Pool
Suphen	Aerial scope	2010	Motor Pool
KME	Rescue truck	2017	Motor Pool
Ford	Command vehicle	2003	Deputy Chief of Department
Ford	Pickup - fire police	2007	Motor Pool
Chevrolet Tahoe	Command vehicle	2018	Chief of Department

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
TOWNSHIP OF FRANKLIN FIRE DISTRICT NO, 4
GLOUCESTER COUNTY**

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

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

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

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

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

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

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

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

Fire District Schedule of Commissioners and Officers (Continued)

Township of Franklin Fire District No. 4
Gloucester County

Name	Title	Average Hours per Week Dedicated to Position	Position	Repayable Compensation from Fire District (W-2/ 1099)		Estimated amount of other compensation from District (health benefits, pension, etc.)	Names of Other Public Entities where individual is an Employee or Member of the Governing Body Listed in Column N	Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Repayable Compensation from Other Public Entities (W-2/ 1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
				Base Salary/ Stipend	Bonus						
1 A. Bellano, Jr.	Chairman	10	X								
2 S. Scapellato	Co-Chairman	3	X								
3 M. Myronowsky	Secretary	10	X								
4 T. Ballons, Sr.	Treasurer	10	X								
5 J. Scapellato	Commissioner	3	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 repayable compensation for the most recent fiscal year completed:

Schedule of Health Benefits - Detailed Cost Analysis

Township of Franklin Fire District No. 4
Gloucester County

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner)			-			-		#DIV/0!
Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-		#DIV/0!
Subtotal	0			0				#DIV/0!
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner)			-			-		#DIV/0!
Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-		#DIV/0!
Subtotal	0			0				#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner)			-			-		#DIV/0!
Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)			-			-		#DIV/0!
Subtotal	0			0				#DIV/0!
GRAND TOTAL			\$ -	0		\$ -		#DIV/0!

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

Township of Franklin Fire District No. 4
Gloucester County

Complete the below table for the Fire District's accrued liability for compensated absences.

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2018	Dollar Value of Accrued Compensated Absence Liability	<i>Legal Basis for Benefit (check applicable items)</i>		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Total liability for accumulated compensated absences at January 1, 2018		\$ <u> - </u>			

2019 FIRE DISTRICT BUDGET

Financial Schedules Section

2019 Budget Summary

Township of Franklin Fire District No. 4
Gloucester County

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 19,949	\$ 16,964	\$ 2,985	17.6%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	1,136	1,414	(278)	-19.7%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	21,085	18,378	2,707	14.7%
Amount to be Raised by Taxation to Support Budget	<u>522,717</u>	<u>520,617</u>	<u>2,100</u>	0.4%
Total Anticipated Revenues	<u>543,802</u>	<u>538,995</u>	<u>4,807</u>	0.9%
APPROPRIATIONS				
Total Administration	121,038	116,100	4,938	4.3%
Total Cost of Operations & Maintenance	159,150	161,715	(2,565)	-1.6%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duty Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	4,807	-	4,807	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	75,000	85,000	(10,000)	-11.8%
Total Capital Appropriations	25,405	30,000	(4,595)	-15.3%
Total Principal Payments on Debt Service	140,226	124,672	15,554	12.5%
Total Interest Payments on Debt	<u>18,176</u>	<u>21,508</u>	<u>(3,332)</u>	-15.5%
Total Appropriations	<u>543,802</u>	<u>538,995</u>	<u>4,807</u>	0.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2019 Revenue Schedule

Township of Franklin Fire District No. 4
Gloucester County

	<u>2019 Proposed Budget</u>	<u>2018 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 19,949	\$ 16,964	\$ 2,985	17.6%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>19,949</u>	<u>16,964</u>	<u>2,985</u>	<u>17.6%</u>
Miscellaneous Anticipated Revenues				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Sale of Assets (List Individually)				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Interest on Investments & Deposits (List Accounts Separately)				
Investment Account #1	-	-	-	#DIV/0!
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Other Revenue (List in Detail)				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	1,136	1,414	(278)	-19.7%
Other Grant #1	-	-	-	#DIV/0!
Other Grant #2	-	-	-	#DIV/0!
Other Grant #3	-	-	-	#DIV/0!
Other Grant #4	-	-	-	#DIV/0!
Other Grant #5	-	-	-	#DIV/0!
Total Operating Grant Revenue	<u>1,136</u>	<u>1,414</u>	<u>(278)</u>	<u>-19.7%</u>
Revenues Offset with Appropriations				
Uniform Fire Safety Act (P.L.1983,c.383)				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	-	-	-	#DIV/0!
Penalties and Fines	-	-	-	#DIV/0!
Other Revenues	-	-	-	#DIV/0!
Total Uniform Fire Safety Act	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1	-	-	-	#DIV/0!
Other Offset Revenues #2	-	-	-	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 21,085</u>	<u>\$ 18,378</u>	<u>\$ 2,707</u>	<u>14.7%</u>

2019 Appropriations Schedule

Township of Franklin Fire District No. 4
Gloucester County

	2019 Proposed	2018 Adopted	Proposed vs. (Decrease)	Proposed vs. (Decrease)	% Increase
Administration - Personnel	\$	\$	-	-	-
Salary & Wages (excluding Commissioners)					
Commissioners					
Fringe Benefits					
Total Administration - Personnel	121,038	116,100	4,938	4.3%	4.3%
Administration - Other (List)					
See Attached					
Other Admin Expense #2					
Other Admin Expense #3					
Contingent Expenses					
Other Assets, Non-Bondable #1					
Other Assets, Non-Bondable #2					
Other Assets, Non-Bondable #3					
Total Administration - Other	121,038	116,100	4,938	4.3%	4.3%
Cost of Operations & Maintenance - Personnel					
Fringe Benefits					
Salary & Wages					
Total Operations & Maintenance - Personnel	121,038	116,100	4,938	4.3%	4.3%
Cost of Operations & Maintenance - Other (List)					
See Attached					
Other Operations & Maintenance Expense #2					
Other Operations & Maintenance Expense #3					
Contingent Expenses					
Equipment - E					
Other Assets, Non-Bondable #2					
Other Assets, Non-Bondable #3					
Total Operations & Maintenance - Other	119,150	112,014	7,136	6.4%	6.4%
Other Operations & Maintenance					
Total Operations & Maintenance	159,150	161,715	(2,565)	-1.6%	-1.6%
Salary & Wages					
Fringe Benefits					
Total Appropriations Offset with Revenue - Personnel					
Appropriations Offset with Revenue - Other (List)					
Other Expense #1					
Other Expense #2					
Other Expense #3					
Contingent Expenses					
Other Assets, Non-Bondable #1					
Other Assets, Non-Bondable #2					
Other Assets, Non-Bondable #3					
Total Appropriations Offset with Revenue - Other					
Total Appropriations Offset with Revenue	159,150	161,715	(2,565)	-1.6%	-1.6%
Duty Incorporated First Aid/Rescue Squad Associations					
Vehicles					
Equipment					
Materials & Supplies					
Total Duty Incorporated First Aid/Rescue Squad Associations					
Emergency Appropriation #1					
Emergency Appropriation #2					
Emergency Appropriation #3					
Overexpenditure of Appropriations - Prior Year					
Deferred Charge #2 (cite statute)					
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)					
Total Deferred Charges	4,807	-	4,807		
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)					
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.5)					
Total Capital Appropriations	75,000	85,000	(10,000)	-11.8%	-11.8%
Total Principal Payments on Debt Service					
Total Interest Payments on Debt					
TOTAL APPROPRIATIONS	\$ 543,802	\$ 538,995	\$ 4,807	0.9%	0.9%

	2019 Proposed Budget	2018 Adopted Budget	\$ Increase (Decrease) Proposed vs Current Year	% Increase (Decrease) Proposed vs Current Year
Administrative - other expenses:				
Board expenses	7,750.00	7,500.00	250.00	3.3%
Elections	1,100.00	1,100.00	-	0.0%
OSHA expenses	4,000.00	4,000.00	-	0.0%
Office expenses	7,500.00	4,500.00	3,000.00	A 66.7%
Professional services	20,000.00	20,000.00	-	0.0%
Insurance	75,688.00	74,000.00	1,688.00	2.3%
Promotion	5,000.00	5,000.00	-	0.0%
	121,038.00	116,100.00	4,938.00	4.3%
Operations and maintenance - other expenses:				
Maintenance and repairs	60,000.00	55,000.00	5,000.00	B 9.1%
Professional services	6,000.00	6,000.00	-	100.0%
Rent	28,014.00	27,600.00	414.00	1.5%
Supply expense	10,000.00	8,000.00	2,000.00	C 25.0%
Training and education	9,000.00	9,000.00	-	0.0%
Utilities	5,000.00	5,000.00	-	0.0%
Supplemental fire service grant	1,136.48	1,414.00	(277.52)	D -19.6%
	119,150.48	112,014.00	7,136.48	6.4%

A = Increase in workman's compensation premiums

B = Higher maintenance costs - older vehicles

C = Increase in fuel prices

D = Adjusted budget to safe harbor amount

E = Money shifted to help defray cost of new command vehicle

2019 Schedule of Salaries and Benefits

Township of Franklin Fire District No. 4 Gloucester County

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$	-	-	-	-	\$
Position #2				-	-	-	-	
Position #3				-	-	-	-	
Position #4				-	-	-	-	
Position #5				-	-	-	-	
Position #6				-	-	-	-	
Position #7				-	-	-	-	
Position #8				-	-	-	-	
Total Administration			\$	-	-	-	-	\$
<hr/>								
<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$	-	-	-	-	\$
Position #2				-	-	-	-	
Position #3				-	-	-	-	
Position #4				-	-	-	-	
Position #5				-	-	-	-	
Position #6				-	-	-	-	
Position #7				-	-	-	-	
Position #8				-	-	-	-	
Position #9				-	-	-	-	
Position #10				-	-	-	-	
Position #11				-	-	-	-	
Position #12				-	-	-	-	
Position #13				-	-	-	-	
Position #14				-	-	-	-	
Total Operation & Maintenance			\$	-	-	-	-	\$
<hr/>								
<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2019 Proposed Budget Salary & Wages</i>	<i>PERS Contribution</i>	<i>PFRS Contribution</i>	<i>Employee Group Health Insurance</i>	<i>Other Fringe Benefits</i>	<i>2019 Proposed Budget Fringe Benefits</i>
Position #1			\$	-	-	-	-	\$
Position #2				-	-	-	-	
Position #3				-	-	-	-	
Position #4				-	-	-	-	
Position #5				-	-	-	-	
Position #6				-	-	-	-	
Position #7				-	-	-	-	
Position #8				-	-	-	-	
Total Offset by Revenue			\$	-	-	-	-	\$
<hr/>								
Total Administration, Operations & Offset by Revenue			\$	-	-	-	-	\$

2019 Proposed Capital Budget

Township of Franklin Fire District No. 4
Gloucester County

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

<i>List Project Separately</i>	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2019 Proposed Budget	2018 Adopted Budget
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

DOWN PAYMENTS (N.J.S.A. 40A:14-85)

<i>List Project Separately</i>	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote Percentage	2019 Proposed Budget	2018 Adopted Budget
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-

Total Capital Improvements & Down Payments

RESERVE FOR FUTURE CAPITAL OUTLAYS

TOTAL CAPITAL APPROPRIATIONS

	-
	-
	25,405
\$	\$ 30,000

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

Debt Service Schedule - Principal

Township of Franklin Fire District No. 4
Gloucester County

Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2016)	2019	2020	2021	2022	2023	2024	Thereafter	Total Principal Outstanding
General Obligation Bonds											
General Obligation Bond #1											
General Obligation Bond #2											
General Obligation Bond #3											
General Obligation Bond #4											
Total Principal - General Obligation Bonds											
Bond Anticipation Notes											
BAN #1											
BAN #2											
BAN #3											
BAN #4											
Total Principal - BANs											
Capital Leases											
Pumper/Tanker Fire Apparatus	96%	08/18/12	43,484	44,880	46,320	89,620	91,732	93,894	96,107	91,200	91,200
Heavy Rescure Vehicle	93%	07/20/16	81,188	85,541	87,557	91,129	9,584	10,062	10,553	11,089	544,451
New Command Vehicle	92%	02/17/18		9,805	9,129					11,642	71,874
Capital Lease #4											
Total Principal - Capital Leases											
Intergovernmental Loans											
Intergovernmental #1											
Intergovernmental #2											
Intergovernmental #3											
Intergovernmental #4											
Total Principal - Intergovernmental Loans											
Other Bonds or Notes Payable											
Other Bonds or Notes #1											
Other Bonds or Notes #2											
Other Bonds or Notes #3											
Other Bonds or Notes #4											
Total Principal - Other Bonds or Notes											
TOTAL PRINCIPAL ALL OBLIGATIONS											
			\$ 124,672	\$ 140,226	\$ 143,006	\$ 99,204	\$ 101,794	\$ 104,457	\$ 107,196	\$ 11,642	\$ 707,525

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

Township of Franklin Fire District No. 4
Gloucester County

	Current Year (2018)	2019	2020	2021	2022	2023	2024	Thereafter	Total Interest Payments Outstanding
General Obligation Bonds									
General Obligation Bond #1									
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds									\$
Bond Anticipation Notes									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs									
Capital Leases									
Pumper/Tanker Fire Apparatus	4,324	2,928	1,487						
Heavy Rescue Vehicle	17,184	12,831	10,815	8,752	6,640	4,478	2,265		4,415
New Command Vehicle		2,417	3,093	2,638	2,160	1,659	1,133	580	45,781
Capital Lease #4									13,680
Total Interest Payments - Capital Leases	<u>21,508</u>	<u>18,176</u>	<u>15,395</u>	<u>11,390</u>	<u>8,800</u>	<u>6,137</u>	<u>3,398</u>	<u>580</u>	<u>63,876</u>
Intergovernmental Loans									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental									
Other Bonds or Notes Payable									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes									
TOTAL INTEREST ALL OBLIGATIONS	<u>\$ 21,508</u>	<u>\$ 18,176</u>	<u>\$ 15,395</u>	<u>\$ 11,390</u>	<u>\$ 8,800</u>	<u>\$ 6,137</u>	<u>\$ 3,398</u>	<u>\$ 580</u>	<u>\$ 63,876</u>

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

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

2019 Fund Balance Reconciliation

Township of Franklin Fire District No. 4
Gloucester County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 369,811
Less: Utilized in 2018 Adopted Budget	16,964
Proposed balance available	<u>352,847</u>
Estimated results of operations for the year ending December 31, 2018	
Anticipated balance December 31, 2018	352,847
Less: Fund Balance utilized in 2019 Proposed Budget	19,949
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2019 Proposed Budget	<u>\$ 332,898</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2018 (1)	\$ 87,250
Less: Utilized in 2018 Adopted Budget	-
Proposed balance available	<u>87,250</u>
Estimated results of operations for the year ending December 31, 2018	30,000
Anticipated balance December 31, 2018	<u>117,250</u>
Less: Restricted Fund Balance used in 2019 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	
Proposed balance after utilization in 2019 Proposed Budget	<u>\$ 117,250</u>

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

2019 Referendums

**Township of Franklin Fire District No. 4
Gloucester County**

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

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

\$ -

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

2019 Levy Cap Summary

Township of Franklin Fire District No. 4
Gloucester County

LEVY CAP CALCULATION		
Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	520,617
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		520,617
Plus: 2% Cap Increase		10,412
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		531,029
<i>Exclusions</i>		
Shared Service Exclusion		-
Change in Total Debt Service Appropriation		12,222
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		(10,000) 0
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		12,222
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	1,433,900
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.197	2,825
ADJUSTED TAX LEVY		536,076
Amount Utilized from Levy Cap Bank from 2016		-
Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Maximum Tax Levy Before Referendum		536,076
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 536,076 536,075
 CAP BANK CALCULATION		
Amount to be Raised by Taxation	\$	522,717
Cap Bank Available from Prior Year (2016) for 2019 Budget		32,492
Cap Bank Available from Prior Year (2017) for 2019 Budget		13,864
Revised Cap Bank from Prior Year (2018) Available for 2019 Budget		13,864
Cap Bank Available from Prior Year (2018) for 2019 Budget		22,305
Revised Cap Bank from Prior Year (2018) Available for 2020 Budget		22,305
Cap Bank from Current Year (2019) Available for 2020 Budget		13,359
Cap Bank Available from 2019 for 2020 Budget		\$ 13,359 23,358

2019 Levy Cap Exclusion Calculations

Township of Franklin Fire District No. 4
Gloucester County

PENSION CONTRIBUTION CALCULATION

2019 Proposed Budget PERS Contribution Appropriated	\$ -
2019 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	-
2018 Adopted Budget PERS Contribution	-
2018 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	-
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2019 Proposed Budget LOSAP Appropriation	\$ 75,000
2018 Adopted Budget LOSAP Appropriation	85,000
LOSAP Exclusion (+/-)	\$ (10,000)

DEBT SERVICE CALCULATION

2019 Proposed Budget Total Debt Service Appropriation	\$ 158,402
2019 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	158,402
2018 Adopted Budget Total Debt Service Appropriation	146,180
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	146,180
Debt Service Exclusion	\$ 12,222

CAPITAL APPROPRIATION CALCULATION

2019 Proposed Budget Total Capital Appropriation	\$ 25,405
2019 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2019 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2019 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2019 Base Amount	25,405
2018 Adopted Budget Total Capital Appropriation	30,000
2018 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2018 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2018 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	30,000
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2019	
2019 Proposed Budget Administration Health Insurance Appropriation	\$ -
2019 Proposed Budget Operations & Maintenance Health Insurance Appropriation	-
2019 Proposed Budget Group Health Insurance	-
2018 Adopted Budget Administration Health Insurance Appropriation	-
2018 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2018 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	-
Net Increase Divided by 2018 Amount Budgeted = % Increase	0.00%
SFY 2019 State Health Average Q3 Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2018 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2018 Expended = 2019 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2019 Increase In Appropriation	\$ -

EXHIBIT E
PAYMENT SCHEDULE

LESSEE: Board of Fire Commissioners Fire District No. 4 Township of Franklin
 EQUIPMENT COST: \$71,874.00
 COMMENCEMENT DATE: 3-1-15

<u>PAYMENT</u>					<u>PURCHASE</u>
<u>NO.</u>	<u>DATE</u>	<u>PAYMENT</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>PRICE*</u>
1	3-1-2019	\$12,231.97	\$2,417.34	\$9,814.63	\$65,410.96
2	3-1-2020	\$12,231.97	\$2,362.71	\$9,869.26	\$55,487.34
3	3-1-2021	\$12,231.97	\$2,307.83	\$9,924.14	\$45,158.31
4	3-1-2022	\$12,231.97	\$2,252.99	\$10,068.98	\$34,471.96
5	3-1-2023	\$12,231.97	\$1,656.94	\$10,575.03	\$22,392.67
6	3-1-2024	\$12,231.97	\$1,132.82	\$11,099.15	\$11,907.20
7	3-1-2025	\$12,231.97	\$582.07	\$11,649.90	\$0.00
Grand Totals		\$86,553.79	\$12,679.75	\$71,874.00	

LESSEE Board of Fire Commissioners Fire District No. 4 Township of Franklin
 By *Andrew Berone Jr*
 Andrew Berone Jr
 Title Chairman
 Date 6/24/18

* After payment of Rent: Payment due on such date

FRANKLIN TOWNSHIP FIRE DISTRICT NO. 4
Balance Sheet
Governmental Funds
For the Year Ended December 31, 2017

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Debt Service Fund</u>	<u>Total Governmental Funds</u>
ASSETS:					
Cash and cash equivalents	\$ 454,086.39	\$ 7,020.00	\$ 6,016.05	\$ 25,259.34	\$ 492,381.78
Due from Township of Franklin - district taxes	1.28	0.00	0.00	0.00	1.28
Due from debt service fund	0.00	0.00	25,256.17	0.00	25,256.17
Due from special revenue fund	0.00	0.00	3,473.00	0.00	3,473.00
Due from general fund	0.00	0.00	52,504.83	0.00	52,504.83
Total assets	<u>\$ 454,087.67</u>	<u>\$ 7,020.00</u>	<u>\$ 87,250.05</u>	<u>\$ 25,259.34</u>	<u>\$ 573,617.06</u>
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts payable	\$ 40,129.15	\$ 0.00	\$ 0.00	\$ 0.00	\$ 40,129.15
Due to capital projects fund	52,504.83	3,473.00	0.00	25,256.17	81,234.00
Total liabilities	<u>92,633.98</u>	<u>3,473.00</u>	<u>0.00</u>	<u>25,256.17</u>	<u>121,363.15</u>
Fund balances:					
Reserved:					
Capital projects	0.00	0.00	6,016.05	0.00	6,016.05
Future capital outlays	0.00	0.00	81,234.00	0.00	81,234.00
Overexpenditure of appropriations	(4,807.33)	0.00	0.00	0.00	(4,807.33)
Subsequent year's expenditures	16,974.00	0.00	0.00	0.00	16,974.00
Unreserved:					
Undesignated, reported in:					
General fund	349,287.02	3,547.00	0.00	3.17	352,837.19
Total fund balances	<u>361,453.69</u>	<u>3,547.00</u>	<u>87,250.05</u>	<u>3.17</u>	<u>452,253.91</u>
Total liabilities and fund balances	<u>\$ 454,087.67</u>	<u>\$ 7,020.00</u>	<u>\$ 87,250.05</u>	<u>\$ 25,259.34</u>	

} 969,871

Amounts reported for governmental activities in the statement of net positions (A-1) are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$4,370,709.89 and the accumulated depreciation is \$2,054,454.39

2,316,255.50

Long-term liabilities, including capital leases payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds

(760,322.08)

Interest on long-term debt in the statement of activities is accrued regardless of when due

(18,990.67)

\$ 1,989,196.66

Ball, Buckley & Seher, L.L.P.
1301 North Broad Street, Woodbury, New Jersey 08096

Phone: (356) 848-6250

Fax: (356) 848-0405

Response to State Budget Examiner's Questions

Fire District	<u>Township of Franklin Fir District No. 4</u>	County:	<u>Gloucester</u>
Examiner	<u>Cavel Gallimore</u>	Notice Date	<u>December 10, 2018</u>

Items required to be provided / corrected before the scheduled hearing date:

Page F-6/ F-7 Provide a copy of the debt payment schedule for the command vehicle.

Response: Copy attached

Page F-1 What is the deferred charge amount of \$ 4,807.00 for

Response: This is a prior year overexpenditure of appropriations as detailed on Exhibit B-1 of the 2018 audit. Copy attached

Page F-8 The beginning balance at January 1, 2018 per the audit shows \$ 361,454.00

Response: As per attached copy of Exhibit B-1 of the 12/31/17 audit Total Governmental funds column Reserve for subsequent year expenditures (\$ 16,974.00 amount anticipated in 2018 budget) plus the undesignated of (# 352,837.19) equals the \$ 869,811.00 shown on sheet F-8

Page N-1 / F-8 The response to question # 5 on page n-1 indicates % 35,000.00 for future capital replacement of capital assets and F-8 has estimated results of operations to be \$ 354,000.00, Should these amounts be \$ 30,000.00 since the prior capital appropriation was \$ 30,000.00.

Yes Revised sheet B-1 and F-8 attached

Page F-8 The beginning balance at January 1, 2018 per the audit shows \$ 361,454.00

Response Duplicate n - see response above

Items required to be provided / corrected when he adopted budget is submitted

Need

Other matters:

Need