

2018

Township of Haddon Fire District No. 1 (0416-01)
(Fire District name and number)

Fire District Budget

www.htbofc1.org
(Fire District Web Address)

Department Of



**Community
Affairs**

Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

GRANT 5767 ⁰⁰

367820 ⁵⁰

2018

Township of Haddon Fire District No. 1 (0416-01)

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

For Division Use Only

CERTIFICATION OF APPROVED BUDGET

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

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

By: _____ Date: _____

CERTIFICATION OF ADOPTED BUDGET

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

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

By: _____ Date: _____

2018 PREPARER'S CERTIFICATION

Township of Haddon Fire District No. 1 (0416-01)

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Henry E. Voigtsberger		
Title:	Chairman		
Address:	120 Haddon Avenue Westmont, New Jersey 08108		
Phone Number:	(856)854-1444	Fax Number:	(856)854-8979
E-mail address:	westfireco@aol.com		

2018 PREPARER'S CERTIFICATION OTHER ASSETS

Township of Haddon Fire District No. 1 (0416-01)
(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

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

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

Preparer's Signature:			
Name:	Henry E. Voigtsberger		
Title:	Chairman		
Address:	120 Haddon Avenue Westmont, New Jersey 08108		
Phone Number:	(856)854-1444	Fax Number:	(856)854-8979
E-mail address:	westfireco@aol.com		

2018 APPROVAL CERTIFICATION

Township of Haddon Fire District No. 1 (0416-01)

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget, including all schedules appended hereto, are a true copy of the Annual Budget approved by resolution by the Board of Commissioners of the Fire District, at an open public meeting held pursuant to N.J.A.C. 5:31-2.4, on the 16th day of November, 2017.

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

Officer's Signature:			
Name:	Franklin P. Jackson, IV		
Title:	Secretary		
Address:	120 Haddon Avenue Westmont, New Jersey 08108		
Phone Number:	(856)767-1839	Fax Number:	(856)854-8979
E-mail address:	Schu8730@msn.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.htbofc1.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 _____

2018 FIRE DISTRICT BUDGET RESOLUTION

Township of Haddon Fire District No. 1 (0416-01)

(Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Township of Haddon Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018 has been presented before the Board of Commissioners of the Fire District at its open public meeting of November 16, 2017; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,554,608.00, which includes an amount to be raised by taxation of \$1,471,282.00, and Total Appropriations of \$1,554,608.00; 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 16, 2017 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018 is hereby approved; and

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

BE IT FURTHER RESOLVED, that the Board of Commissioners of the Fire District will consider the Annual Budget for adoption on December 14, 2017.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent

2018 ADOPTION CERTIFICATION

Township of Haddon Fire District No. 1 (0416-01)

(Fire District Name and Number)

FIRE DISTRICT BUDGET

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

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 14th day of December, 2017.

Officer's Signature:			
Name:	Franklin P. Jackson, IV		
Title:	Secretary		
Address:	120 Haddon Avenue Westmont, New Jersey 08108		
Phone Number:	(856)854-1444	Fax Number:	(856)854-8979
E-mail address:	Schu8730@msn.com		

2018 ADOPTED BUDGET RESOLUTION

Township of Haddon Fire District No. 1 (0416-01) (Fire District Name and Number)

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

WHEREAS, the Annual Budget for the Township of Haddon Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2018 and ending December 31, 2018, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of December 14, 2017; and

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

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$1,554,608.00, which includes amount to be raised by taxation of \$1,471,282.00, and Total Appropriations of \$1,554,608.00; 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 14, 2017 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2018 and ending December 31, 2018, is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$1,554,608.00, which includes amount to be raised by taxation of \$1,471,282.00, and Total Appropriations of \$1,554,608.00; 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)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent

2018 FIRE DISTRICT BUDGET

Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Township of Haddon Fire District No. 1 (0416-01)

(Fire District Name and Number)

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

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

1. Complete a brief statement on the 2018 proposed Annual Budget and make comparison to the 2017 adopted budget. Explain any variances over +/-10% for each line item. Explanations of variances should include a description of the reason for the increase/decrease in the budgeted line item, not just an indication of the amount and percent of the change. Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.

In the proposed budget for 2018, appropriations will decrease by \$197,861 as compared to the adopted 2017 budget. This is an 11.3% decrease. On budget page F-3 and F-3(Supplemental), certain individual lines are reflecting a variance with the 2017 adopted budget in excess of +/-10%. In the following table, these budget lines requiring explanation are presented:

<u>Budget Line</u>	<u>2018 Proposed</u>	<u>2017 Adopted</u>	<u>\$ Increase (Decrease) Proposed vs. Current Year</u>	<u>% Increase (Decrease) Proposed vs. Current Year</u>	<u>Explanation</u>
Unrestricted Fund Balance	77,650	144,539	(66,889)	-46.3%	Due to less new equipment purchases and a reduction to various appropriations, less unrestricted fund balance was required to balance the budget.
Restricted Fund Balance		250,000	(250,000)	-100.0%	The 2017 budget included the down payment on a capital lease for a fire apparatus.
Supplemental Fire Services Grant	5,676		5,676	100.0%	Grant was not anticipated to be received in 2017.
Cost of Operations-Fringe Benefits	139,248	124,270	14,978	12.1%	The increase from 2017 to 2018 is attributable to increased pension costs (PFRS).
Cost of Operations-New Equipment	166,932	190,000	(23,068)	-12.1%	With new equipment purchased in 2017, the need to purchase additional equipment is anticipated to be less than the prior year.
Capital Appropriations		250,000	(250,000)	-100.0%	The 2017 budget included a capital appropriation for the down payment on a fire apparatus.
Total Principal Payments on Debt Service	69,201		69,201	100.0%	The Fire District entered into a capital lease agreement approved by the Local Finance Board during 2017, with its first payment due in 2018.
Total Interest Payments on Debt	11,015		11,015	100.0%	The Fire District entered into a capital lease agreement approved by the Local Finance Board during 2017, with its first payment due in 2018.

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

The amount to be raised by taxation in the proposed 2018 budget of \$1,471,282 is an 8.3% increase over the 2017 adopted amount and is primarily related to debt service payments on the Fire District's new capital lease agreement. The 2018 tax rate is expected to increase from \$0.141 to \$0.151 from 2017. In the proposed 2018 budget, the Fire District will utilize \$77,650 in unrestricted fund balance to aid in tax rate stabilization. The amount of unrestricted fund balance utilized reduces unrestricted fund balance by more than 10% but there remains sufficient unrestricted fund balance for future budgets.

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.

The amount to be raised by taxation in the proposed 2018 budget of \$1,471,282 is an \$113,352 increase over the 2017 adopted amount. Under the Property Tax Levy CAP, the amount to be raised by taxations is limited to a 2% increase over the amount from the prior year; however certain adjustments are allowable additions in the calculation. With an 8.3% increase, the amount to be raised by taxation in the proposed budget is within the maximum amount allowed.

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 Fire District entered into a capital lease agreement during 2017 for a new fire apparatus. The amortization schedule is for seven (7) years beginning in 2018. The total payment each year will be \$80,214.45 and will be working to pay down an overall principal in the amount of \$499,965.

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	\$971,914,350.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$0.151

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

No	<input checked="" type="checkbox"/>	Yes		If yes, how much is appropriated?	\$
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If the public question is defeated, is the Board of Commissioners aware that the budget must be amended to delete the LOSAP appropriation amount and that the Amount to be Raised by Taxation to Support the Budget must be reduced by a like amount?

No		Yes	
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FIRE DISTRICT CONTACT INFORMATION 2018

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

Name of Fire District:	Township of Haddon Fire District No. 1		
Address:	120 Haddon Avenue		
City, State, Zip:	Westmont	NJ	08108
Phone: (ext.)	(856) 854-1444	Fax:	(856) 854-8979

Preparer's Name:	Henry E. Voigtsberger		
Preparer's Address:	120 Haddon Avenue		
City, State, Zip:	Westmont	NJ	08108
Phone: (ext.)	(856) 854-1444	Fax:	(856) 854-8979
E-mail:	westfireco@aol.com		

Chairman:	Henry E. Voigtsberger		
Phone: (ext.)	(856) 854-1444 Cell (609)820-5679	Fax:	
E-mail:	westfireco@aol.com		

Treasurer:	William Tessing, III		
Phone: (ext.)	(856) 854-1444	Fax:	(856) 854-8979
E-mail:	Schu8730@msn.com		

Name of Auditor:	Michael D. Cesaro		
Name of Firm:	Bowman & Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	(856) 435-6200 ext. 863	Fax:	(856) 782-5013
E-mail:	mcesaro@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Township of Haddon Fire District No. 1 (0416-01)

(Fire District Name and Number)

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

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED)

Township of Haddon Fire District No. 1 (0416-01)

(Fire District Name and Number)

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

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool." All are motor pool – see attached (Sheet N-3a – Q8)
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? No If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? No If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? Yes
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? Yes If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? Yes If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.
- a) The year it was implemented; **Implementation resolution November 16, 2000. First year of plan was 2001.**
- b) The total number of volunteer members presently eligible to participate; **~ 40**
- c) The total number of volunteer members presently vested; **25**
- d) Whether the annual contribution for each vested member is fixed or based on an automatic increase;
Automatic Increase
- e) The total LOSAP budgeted for current year; **The 2018 budget for LOSAP is \$47,000**
- 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. **An audit of the LOSAP program is conducted as part of the Fire District's audit.**

Haddon Township
County of Camden New Jersey
Board of Fire Commissioners - Fire District No.
120 Haddon Avenue, Westmont, New Jersey 08108
List of vehicles owned by Fire District 2017

<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>ID</u>
1998	KME	Pumper(Squirt)	1511
2006	Seagrave	Pumper	1512
1987	Hahn	Pumper	1513
1998	KME	Ladder Tower	1514
2003	Ford	F350 P/U	1515
1991	Penfab	Rescue	1516
2000	Ford	Expedition	1518
2008	Ford	Expedition	1519
1929	Ahrens Fox	Pumper	
2010	Horton	E450 Ambulance	1557
2003	Horton	E450 Ambulance	1558
1995	Horton	E350 Ambulance	1559
1997	Carmate	Trailer	Tech Rescue
2003	Carmate	Trailer	Trench
	Ford	Ambulance	1560
2002			
	Lowe	Aluminum Boat	
	Venture	Boat Trailer	

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Township of Haddon Fire District No. 1 (0416-01)
(Fire District Name and Number)

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

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

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

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

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

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

Reportable compensation: The aggregate compensation that is reported (or is required to be reported) on Form W-2, box 1 or 5, whichever amount is greater, and/or Form 1099-MISC, box 7, for the calendar year 2015.

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

Fire District Schedule of Commissioners and Officers (Continued)

**Township of Haddon Fire District No. 1
Camden**

		Reportable Compensation from Fire District (W-2/ 1099)													
Name	Title	Average Hours per Week Dedicated to Position	Position		Base Salary/ Stipend	Bonus	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	Names of Other Public Entities where Individual is an Employee or Member of the Governing Body		Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N	Estimated amount of other compensation from Other Public Entities (W-2/ 1099)	Reportable Compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
			Commissioner	Former Officer						Positions held at Other Public Entities Listed in Column N					
1 Henry Volgstberger	Chairman	20	X	X	\$ 9,640			\$ 22,456	\$ 32,096	Township of Haddon	Emergency Management Coord.	5	\$ 3,687		\$ 35,783
2 William Tessing III	Treasurer	20	X	X	9,640			21,379	31,019	N/A	N/A	N/A			31,019
3 William Tessing IV	Vice Chairman	20	X	X	9,640			9,640	9,640	N/A	N/A	N/A			9,640
4 Franklin Jackson IV	Secretary	35	X	X	11,640			22,456	34,096	Haddon Township Housing Authority	Volunteer	2			34,096
5 Franklin Jackson V	Asst. Vice Chairman	20	X	X	11,640			11,640	11,640	Gloucester County	Medical Examiner	30	91,666		103,306
6 John Medes	Former Vice Chairman / Chief	40		X	45,000			37,110	82,110	N/A	N/A	N/A			82,110
7									-						-
8									-						-
9									-						-
10									-						-
11									-						-
12									-						-
13									-						-
14									-						-
15									-						-
Total:					\$ 97,200	\$ -	\$ -	\$ 103,401	\$ 200,601				\$ 95,353	\$ -	\$ 295,954

Enter the total number of employees/ independent contractors who received more than \$100,000 in total reportable compensation for the most recent fiscal year completed:

0

Schedule of Health Benefits - Detailed Cost Analysis

Township of Haddon Fire District No. 1
Camden

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage	1	\$ 11,223	\$ 11,223	1	\$ 11,223	\$ 11,223	\$ 0	0.0%
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)			-			-	-	#DIV/0!
Family	2	29,816	59,632	2	29,816	59,632	(0)	0.0%
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	3		70,855	3		70,855	(0)	0.0%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-	-	#DIV/0!
Parent & Child			-			-	-	#DIV/0!
Employee & Spouse (or Partner)	3	22,446	67,338	3	22,446	67,338	-	0.0%
Family			-			-	-	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							-	#DIV/0!
Subtotal	3		67,338	3		67,338	-	0.0%
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	6		\$ 138,193	6		\$ 138,193	\$ (0)	0.0%

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

Yes

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

Yes

Schedule of Accumulated Liability for Compensated Absences

Township of Haddon Fire District No. 1
Camden

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2017	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
Young	20	\$ 5,816			X
Devitt	8.75	1,750			X
Medes	3.75	577			X
Total liability for accumulated compensated absences at January 1, 2017		\$ 8,143			

2018 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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

Name of Fire District:

Township of Haddon Fire District No. 1

County:

Camden

Levy Cap Calculation Summary

2017 Adopted Budget - Amount to be Raised by Taxation	\$	1,357,930
Cap Bank Available from 2015 (See Levy Cap Certification)		-
Cap Bank Available from 2016 (See Levy Cap Certification)		-
Cap Bank Available from 2017 (See Levy Cap Certification)		-
Cap Bank Used from 2015		
Cap Bank Used from 2016		
Cap Bank Used from 2017		
Changes in Service Provider (+/-)		
DLGS Approved Adjustments		
Cancelled or Unexpended Referendum Amount (Enter as a positive number)		
Assessed Valuation of District for adopted budget		967,675,350
New Ratables - Increase in Valuations (New Construction and Additions)		4,239,000
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.141
Projected Tax Rate based upon Proposed Levy		0.151379788

2018 Budget Summary

Township of Haddon Fire District No. 1 Camden

	<i>2018 Proposed Budget</i>	<i>2017 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	\$ 77,650	\$ 394,539	\$ (316,889)	-80.3%
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	5,676	-	5,676	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	83,326	394,539	(311,213)	-78.9%
Amount to be Raised by Taxation to Support Budget	1,471,282	1,357,930	113,352	8.3%
Total Anticipated Revenues	1,554,608	1,752,469	(197,861)	-11.3%
APPROPRIATIONS				
Total Administration	183,886	183,729	157	0.1%
Total Cost of Operations & Maintenance	1,243,506	1,271,740	(28,234)	-2.2%
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceeding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (P.L.1997,c.388)	47,000	47,000	-	0.0%
Total Capital Appropriations	-	250,000	(250,000)	-100.0%
Total Principal Payments on Debt Service	69,201	-	69,201	#DIV/0!
Total Interest Payments on Debt	11,015	-	11,015	#DIV/0!
Total Appropriations	1,554,608	1,752,469	(197,861)	-11.3%
ANTICIPATED SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	#DIV/0!

2018 Revenue Schedule

Township of Haddon Fire District No. 1 Camden

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 77,650	\$ 144,539	\$ (66,889)	-46.3%
Restricted Fund Balance	-	250,000	(250,000)	-100.0%
Total Fund Balance Utilized	77,650	394,539	(316,889)	-80.3%
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	-	-	-	#DIV/0!
Sale of Assets (List Individually)				
Asset #1			-	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
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	-	-	-	#DIV/0!
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	-	-	-	#DIV/0!
Operating Grant Revenue (List in Detail)				
Supplemental Fire Service Act (P.L.1985,c.295)	5,676		5,676	#DIV/0!
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	5,676	-	5,676	#DIV/0!
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	-	-	-	#DIV/0!
Other Revenues Offset with Appropriations (List)				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 83,326	\$ 394,539	\$ (311,213)	-78.9%

2018 Appropriations Schedule

Township of Haddon Fire District No. 1 Camden

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ -		\$ -	#DIV/0!
Commissioners	\$ 52,200	\$ 52,200	-	0.0%
Fringe Benefits	75,956	75,799	157	0.2%
Total Administration - Personnel	128,156	127,999	157	0.1%
<i>Administration - Other (List)</i>				
Other Admin Expense #1	55,730	55,730	-	0.0%
Other Admin Expense #2			-	#DIV/0!
Other Admin Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	55,730	55,730	-	0.0%
Total Administration	183,886	183,729	157	0.1%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	257,000	249,067	7,933	3.2%
Fringe Benefits	139,248	124,270	14,978	12.1%
Total Operations & Maintenance - Personnel	396,248	373,337	22,911	6.1%
<i>Cost of Operations & Maintenance - Other (List)</i>				
Other Operations & Maintenance Expense #1	680,326	708,403	(28,077)	-4.0%
Other Operations & Maintenance Expense #2			-	#DIV/0!
Other Operations & Maintenance Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
New Equipment	166,932	190,000	(23,068)	-12.1%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Operations & Maintenance - Other	847,258	898,403	(51,145)	-5.7%
Total Operations & Maintenance	1,243,506	1,271,740	(28,234)	-2.2%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-		-	#DIV/0!
Fringe Benefits	-		-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	-	-	-	#DIV/0!
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue	-	-	-	#DIV/0!
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies			-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	-	-	-	#DIV/0!
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1			-	#DIV/0!
Emergency Appropriation #2			-	#DIV/0!
Emergency Appropriation #3			-	#DIV/0!
Deferred Charge #1 (cite statute)			-	#DIV/0!
Deferred Charge #2 (cite statute)			-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)			-	#DIV/0!
Total Deferred Charges	-	-	-	#DIV/0!
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)			-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	47,000	47,000	-	0.0%
Total Capital Appropriations	-	250,000	(250,000)	-100.0%
Total Principal Payments on Debt Service	69,201	-	69,201	#DIV/0!
Total Interest Payments on Debt	11,015	-	11,015	#DIV/0!
TOTAL APPROPRIATIONS	\$ 1,554,608	\$ 1,752,469	\$ (197,861)	-11.3%

2018 Appropriation Schedule (Supplemental)

Township of Haddon Fire District No. 1 Camden

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Administration - Other (List)				
Election	\$ 2,750	\$ 2,750	-	0.0%
Insurance	980	980	-	0.0%
Office Expenses	7,000	7,000	-	0.0%
Professional Services	45,000	45,000	-	0.0%
	<u>55,730</u>	<u>55,730</u>	<u>-</u>	<u>0.0%</u>
Cost of Operations & Maintenance - Other (List)				
Advertising	612	612	-	0.0%
Insurance	115,000	115,000	-	0.0%
Maintenance and Repair	80,000	80,000	-	0.0%
Dues/Subscriptions	3,058	3,060	\$ (2)	-0.1%
Supplies	25,000	25,000	-	0.0%
Training and Education	9,000	9,000	-	0.0%
Travel	1,530	1,530	-	0.0%
Utilities	43,350	43,350	-	0.0%
Promotions	10,200	10,200	-	0.0%
Other Rentals and Leases	96,900	96,900	-	0.0%
Supplemental Fire Services Equipment	5,676	5,676	-	0.0%
Ambulance EMT's Stipends	290,000	318,075	(28,075)	-8.8%
	<u>680,326</u>	<u>708,403</u>	<u>(28,077)</u>	<u>-4.0%</u>

2018 Schedule of Salaries and Benefits

Township of Haddon Fire District No. 1 Camden

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 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>2018 Proposed Budget Fringe Benefits</i>
Commissioners Fringe	5		\$ -	\$ 4,624		\$ 67,338	\$ 3,993	\$ 75,956
Position #2			-					-
Position #3			-					-
Position #4			-					-
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Total Administration			\$ -	\$ 4,624	\$ -	\$ 67,338	\$ 3,993	\$ 75,956

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 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>2018 Proposed Budget Fringe Benefits</i>
Mechanic	1	\$ 90,000	\$ 90,000		\$ 14,936	\$ 29,816	\$ 6,885	\$ 51,637
Fire Officer II	1	72,000	72,000		11,949	11,223	5,508	28,680
Fire Officer I	1	40,000	40,000		6,638	11,223	3,060	20,921
Chief	1	55,000	55,000	3,987		29,816	4,208	38,010
Position #5			-					-
Position #6			-					-
Position #7			-					-
Position #8			-					-
Position #9			-					-
Position #10			-					-
Position #11			-					-
Position #12			-					-
Position #13			-					-
Position #14			-					-
Total Operation & Maintenance			\$ 257,000	\$ 3,987	\$ 33,523	\$ 82,078	\$ 19,661	\$ 139,248

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2018 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>2018 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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Administration, Operations & Offset by Revenue			\$ 257,000	\$ 8,611	\$ 33,523	\$ 149,416	\$ 23,654	\$ 215,204
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2018 Proposed Capital Budget

Township of Haddon Fire District No. 1
Camden

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

<i>List Project Separately</i>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
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>	<i>Asset Type</i>	<i>Date of Local Finance Board Approval</i>	<i>Date of Voter Approval</i>	<i>Affirmative Vote Percentage</i>	<i>2018 Proposed Budget</i>	<i>2017 Adopted Budget</i>
Capital Lease - Fire Truck	Vehicle	N/A	02/21/15	74%		\$ 250,000
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	250,000
Total Capital Improvements & Down Payments					-	250,000
RESERVE FOR FUTURE CAPITAL OUTLAYS						
TOTAL CAPITAL APPROPRIATIONS					\$ -	\$ 250,000

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

	\$ 250,000

Debt Service Schedule - Principal

Township of Haddon Fire District No. 1
Camden

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2017)	2018	2019	2020	2021	2022	2023	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
General Obligation Bond #1												\$ -
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				-	-	-	-	-	-	-	-	-
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANs				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
Fire Apparatus	02/21/15	74%	N/A	-	69,201	66,156	68,315	70,545	72,847	75,225	77,680	499,968
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases				-	69,201	66,156	68,315	70,545	72,847	75,225	77,680	499,968
<i>Intergovernmental Loans</i>												
Intergovernmental #1												-
Intergovernmental #2												-
Intergovernmental #3												-
Intergovernmental #4												-
Total Principal - Intergovernmental Loans				-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>												
Other Bonds or Notes #1												-
Other Bonds or Notes #2												-
Other Bonds or Notes #3												-
Other Bonds or Notes #4												-
Total Principal - Other Bonds or Notes				-	-	-	-	-	-	-	-	-
TOTAL PRINCIPAL ALL OBLIGATIONS				\$ -	\$ 69,201	\$ 66,156	\$ 68,315	\$ 70,545	\$ 72,847	\$ 75,225	\$ 77,680	\$ 499,968

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 Haddon Fire District No. 1
Camden

	Current Year (2017)	2018	2019	2020	2021	2022	2023	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									
Fire Apparatus		11,015	14,059	11,900	9,671	7,368	4,991	2,536	61,539
Capital Lease #2									-
Capital Lease #3									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	-	11,015	14,059	11,900	9,671	7,368	4,991	2,536	61,539
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	\$ -	\$ 11,015	\$ 14,059	\$ 11,900	\$ 9,671	\$ 7,368	\$ 4,991	\$ 2,536	\$ 61,539

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

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

2018 Fund Balance Reconciliation

Township of Haddon Fire District No. 1
Camden

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 710,060
Less: Utilized in 2017 Adopted Budget	144,539
Proposed balance available	565,521
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	565,521
Less: Fund Balance utilized in 2018 Proposed Budget	77,650
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2018 Proposed Budget	\$ 487,871

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 250,000
Less: Utilized in 2017 Adopted Budget	250,000
Proposed balance available	-
Estimated results of operations for the year ending December 31, 2017	
Anticipated balance December 31, 2017	-
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	\$ -

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

2018 Referendums

Township of Haddon Fire District No. 1
Camden

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
Not applicable.		
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	2018 Proposed Budget Amount Requested	2017 Final Budget
Not applicable.		
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 Levy Cap Summary

Township of Haddon Fire District No. 1 Camden

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,357,930
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>1,357,930</u>
Plus: 2% Cap Increase	<u>27,159</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,385,089</u>

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	80,216
Allowable Pension Increases	14,528
Allowable Increase in Health Care Costs	-
Changes in LOSAP Contributions (+/-)	-
Extraordinary Costs due to a "Declared" Emergency	-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays	-
Total Exclusions	<u>94,744</u>
Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 4,239,000
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.141
	<u>5,977</u>

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2015	-
Amount Utilized from Levy Cap Bank from 2016	-
Amount Utilized from Levy Cap Bank from 2017	-
Maximum Tax Levy Before Referendum	<u>1,485,810</u>
Amount Proposed for Levy Cap Referendum	-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u><u>\$ 1,485,810</u></u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 1,471,282
Cap Bank Available from Prior Year (2015) for 2018 Budget	-
Cap Bank Available from Prior Year (2016) for 2018 Budget	-
Revised Cap Bank from Prior Year (2016) Available for 2019 Budget	-
Cap Bank Available from Prior Year (2017) for 2018 Budget	-
Revised Cap Bank from Prior Year (2017) Available for 2019 Budget	-
Cap Bank from Current Year (2018) Available for 2019 Budget	<u>14,528</u>
Cap Bank Available from 2018 for 2019 Budget	<u><u>\$ 14,528</u></u>

2018 Shared Services Exclusion Worksheet

Township of Haddon Fire District No. 1
Camden

Name of Entity Providing Service	Type of Shared Service Provided (List Each Separately)	Health Care Costs		Pension Costs		Debt Service Costs		Capital Improvement Costs		Declared Emergency Costs		Total Shared Services Cost Exclusions		Salary Costs		Other Costs		Total	
		Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted	Proposed	Adopted
	Not applicable.											\$ -	\$ -					\$ -	\$ -
												-	-					-	-
												-	-					-	-
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												-	-					-	-
												-	-					-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2018 Levy Cap Exclusion Calculations

Township of Haddon Fire District No. 1 Camden

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$ 8,611
2018 Proposed Budget PFRS Contribution Appropriated	33,523
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2018 Base Amount	42,134
2017 Adopted Budget PERS Contribution	8,319
2017 Adopted Budget PFRS Contribution	19,287
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	27,606
Net 2017 Base Amount	\$ 14,528
Pension Contribution Exclusion	\$ 14,528

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$ 47,000
2017 Adopted Budget LOSAP Appropriation	47,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$ 80,216
2018 Proposed Budget Debt Service Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Debt Service Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	80,216
2017 Adopted Budget Total Debt Service Appropriation	-
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2017 Adopted Budget Capital Appropriation Offset from Grant Fund	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	-
Debt Service Exclusion	\$ 80,216

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$ -
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2018 Base Amount	-
2017 Adopted Budget Total Capital Appropriation	250,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund	250,000
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2017 Base Amount	-
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018	-
2018 Proposed Budget Administration Health Insurance Appropriation	\$ 67,338
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation	82,078
2018 Proposed Budget Group Health Insurance	149,416
2017 Adopted Budget Administration Health Insurance Appropriation	67,338
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation	82,078
2017 Adopted Budget Group Health Insurance	149,416
Net Increase (Decrease)	0
Net Increase Divided by 2016 Amount Budgeted = % Increase	0.00%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$ 0
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 0
2018 Increase in Appropriation	\$ 0