

2015

Delran Township Fire District #1

Fire District Budget

www.delranfire.org

Department Of



**Community
Affairs**

Division of Local Government Services

2015 FIRE DISTRICT BUDGET

Certification Section

2015

Delran Twp. Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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: _____

2015 PREPARER'S CERTIFICATION

Delran Twp. Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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:	James T. Turcich		
Title:	Treasurer		
Address:	19 Alden Ave., Delran, NJ 08075		
Phone Number:	215-592-7775	Fax Number:	215-627-4797
E-mail address:	James.turcich@delranfire.org		

2015 PREPARER'S CERTIFICATION OTHER ASSETS

Delran Twp. Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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:	James T. Turcich		
Title:	Treasurer		
Address:	19 Alden Ave., Delran, NJ 08075		
Phone Number:	215-592-7775	Fax Number:	215-627-4797
E-mail address:	James.turcich@delranfire.org		

2015 APPROVAL CERTIFICATION

Delran Twp. Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

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 December, 2014.

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:	Angela M. Bauer		
Title:	Clerk of the Board		
Address:	816 Edgewood Ave., Delran, NJ 08075		
Phone Number:	856-461-5474	Fax Number:	856-461-9005
E-mail address:	Angela.bauer@delranfire.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.delranfire.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

2015 FIRE DISTRICT BUDGET RESOLUTION

Delran Twp. Fire District #1

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Delran Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015 has been presented before the Board of Commissioners of the Fire District at its open public meeting of December 16, 2014; 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 \$235,000. in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$ _____ as an appropriation from restricted fund balance to be used as budget revenue]]*; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,286,035, which includes an amount to be raised by taxation of \$2,167,138, and Total Appropriations of \$2,286,035; 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 December 16, 2014 that the Annual Budget, including all related schedules, of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015 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 January 13, 2015.

(Secretary's Signature)

(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Kendra				
Kinney				
Bauer				
Mann				
Turcich				

2015 ADOPTION CERTIFICATION

Delran Twp. Fire District #1

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2015 to December 31, 2015

It is hereby certified that the Fire District Budget annexed hereto is a true copy of the Budget adopted by the Board of Commissioners of the Fire District, pursuant to N.J.A.C. 5:31-2.4, on the 16th day of December, 2014.

Officer's Signature:			
Name:	Angela M. Bauer		
Title:	Clerk of the Board		
Address:	816 Edgewood Ave., Delran, NJ 08075		
Phone Number:	856-461-5474	Fax Number:	856-461-9005
E-mail address:	angela.bauer@delranfire.org		

2015 ADOPTED BUDGET RESOLUTION

Delran Twp. Fire District #1

FISCAL YEAR: January 1, 2015 to December 31, 2015

WHEREAS, the Annual Budget for the Delran Township Fire District No. 1 (the "Fire District") for the fiscal year beginning January 1, 2015 and ending December 31, 2015, has been presented for adoption before the Board of Commissioners of the Fire District at its open public meeting of January 13, 2015; 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 \$235,000. in excess of the allowable amount to be raised by taxation] [includes a proposed public referendum in the amount of \$_____ 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 \$2,286,035, which includes amount to be raised by taxation of \$2,167,138, and Total Appropriations of \$2,286,035; 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 January 13, 2015 that the Annual Budget of the Fire District for the fiscal year beginning January 1, 2015 and ending December 31, 2015, 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 \$2,286,035, which includes amount to be raised by taxation of \$2,167,138, and Total Appropriations of \$2,286,035; 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
Kendra				
Kinney				
Bauer				
Mann				
Turcich				

2015 FIRE DISTRICT BUDGET

Financial Schedules Section

2015 Budget Summary

Delran Township Fire District #1 Burlington

	<i>2015 Proposed Budget</i>	<i>2014 Adopted Budget</i>	<i>\$ Increase (Decrease) Proposed vs. Current Year</i>	<i>% Increase (Decrease) Proposed vs. Current Year</i>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 50,000	\$ 125,000	\$ (75,000)	-60.0%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	8,000	-	8,000	#DIV/0!
Total Interest on Investments & Deposits	1,000	1,000	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	5,500	5,500	-	0.0%
Total Revenues Offset with Appropriations	<u>54,396</u>	<u>53,500</u>	<u>896</u>	<u>1.7%</u>
Total Revenues and Fund Balance Utilized	118,896	185,000	(66,104)	-35.7%
Amount to be Raised by Taxation to Support Budget	<u>2,167,138</u>	<u>1,858,123</u>	<u>309,015</u>	<u>16.6%</u>
Total Anticipated Revenues	<u>2,286,035</u>	<u>2,043,123</u>	<u>242,912</u>	<u>11.9%</u>
APPROPRIATIONS				
Total Administration	224,525	231,854	(7,329)	-3.2%
Total Cost of Operations & Maintenance	863,981	841,747	22,234	2.6%
Total Appropriations Offset with Revenue	271,162	268,604	2,558	1.0%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	33,000	33,000	-	0.0%
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)	-	-	-	#DIV/0!
Total Capital Appropriations	348,000	139,000	209,000	150.4%
Total Principal Payments on Debt Service	399,807	378,379	21,428	5.7%
Total Interest Payments on Debt	<u>145,559</u>	<u>150,539</u>	<u>(4,980)</u>	<u>-3.3%</u>
Total Appropriations	<u>2,286,035</u>	<u>2,043,123</u>	<u>242,912</u>	<u>11.9%</u>
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>#DIV/0!</u>

2015 Revenue Schedule

Delran Township Fire District #1 Burlington

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
Fund Balance Utilized				
Unrestricted Fund Balance	\$ 50,000	\$ -	\$ 50,000	#DIV/0!
Restricted Fund Balance	-	125,000	(125,000)	-100.0%
Total Fund Balance Utilized	50,000	125,000	(75,000)	-60.0%
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)				
1992 Seagrave Pumper	8,000	-	8,000	#DIV/0!
Asset #2			-	#DIV/0!
Asset #3			-	#DIV/0!
Asset #4			-	#DIV/0!
Total Sale of Assets	8,000	-	8,000	#DIV/0!
Interest on Investments & Deposits (List Accounts Separately)				
Delanco Federal Savings Bank	500	500	-	0.0%
TD Bank Checking	200	200	-	0.0%
TD Bank Payroll Account	200	200	-	0.0%
TD Bank Savings	100	100	-	0.0%
Total Interest on Investments & Deposits	1,000	1,000	-	0.0%
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)	5,500	5,500	-	0.0%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	5,500	5,500	-	0.0%
Revenues Offset with Appropriations				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized		-	-	#DIV/0!
Annual Registration Fees	34,896	34,000	896	2.6%
Penalties and Fines	2,500	2,500	-	0.0%
Other Revenues	17,000	17,000	-	0.0%
Total Uniform Fire Safety Act	54,396	53,500	896	1.7%
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	54,396	53,500	896	1.7%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 118,896	\$ 185,000	\$ (66,104)	-35.7%

2015 Appropriations Schedule

Delran Township Fire District #1 Burlington

	2015 Proposed Budget	2014 Adopted Budget	\$ Increase (Decrease) Proposed vs. Current Year	% Increase (Decrease) Proposed vs. Current Year
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 25,500	\$ 25,500	\$ -	0.0%
Commissioners	\$ 25,000	\$ 25,000	-	0.0%
Fringe Benefits	3,341	12,354	(9,013)	-73.0%
Total Administration - Personnel	53,841	62,854	(9,013)	-14.3%
<i>Administration - Other (List)</i>				
From Page F-3A	47,500	47,500	-	0.0%
Insurance	53,184	51,500	1,684	3.3%
Professional Services	60,000	60,000	-	0.0%
Contingent Expenses			-	#DIV/0!
Operating Supplies	10,000	10,000	-	0.0%
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Administration - Other	170,684	169,000	1,684	1.0%
Total Administration	224,525	231,854	(7,329)	-3.2%
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	30,000	30,000	-	0.0%
Fringe Benefits	74,481	56,247	18,234	32.4%
Total Operations & Maintenance - Personnel	104,481	86,247	18,234	21.1%
<i>Cost of Operations & Maintenance - Other (List)</i>				
From Page F-3A	513,500	513,500	-	0.0%
Rental Charges	30,000	30,000	-	0.0%
Training	30,000	30,000	-	0.0%
Contingent Expenses	10,000	10,000	-	0.0%
Pagers	6,000	12,000	(6,000)	-50.0%
Operating Supplies	125,000	125,000	-	0.0%
Personal Protective Equipment	45,000	35,000	10,000	28.6%
Total Operations & Maintenance - Other	759,500	755,500	4,000	0.5%
Total Operations & Maintenance	863,981	841,747	22,234	2.6%
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	165,650	162,479	3,171	2.0%
Fringe Benefits	65,512	66,125	(613)	-0.9%
Total Appropriations Offset with Revenue - Personnel	231,162	228,604	2,558	1.1%
<i>Appropriations Offset with Revenue - Other (List)</i>				
LEA Office Operations	40,000	40,000	-	0.0%
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	40,000	40,000	-	0.0%
Total Appropriations Offset with Revenue	271,162	268,604	2,558	1.0%
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment	5,000	5,000	-	0.0%
Materials & Supplies	28,000	28,000	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	33,000	33,000	-	0.0%
<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)			-	#DIV/0!
Total Capital Appropriations	348,000	139,000	209,000	150.4%
Total Principal Payments on Debt Service	399,807	378,379	21,428	5.7%
Total Interest Payments on Debt	145,559	150,539	(4,980)	-3.3%
TOTAL APPROPRIATIONS	\$ 2,286,035	\$ 2,043,123	\$ 242,912	11.9%

2015 Appropriations Schedule

Delran Township Fire District #1

Burlington

<u>Other Admin Expenses</u>	<u>2015 Proposed Budget</u>		<u>2014 Adopted Budget</u>	
Memberships/Dues/Subscriptions	\$	2,500	\$	2,500
Office Rent	\$	10,000	\$	10,000
Office Expense	\$	7,500	\$	7,500
Legal Advertising	\$	3,000	\$	3,000
Utilities	\$	18,000	\$	18,000
District Promotion	\$	5,000	\$	5,000
Election Expense	\$	1,500	\$	1,500
Total	\$	47,500	\$	47,500

Other Cost of Operations Expenses

Professional Services	\$	25,000	\$	25,000
Memberships/Dues/Subscriptions	\$	2,500	\$	2,500
Uniforms	\$	10,000	\$	10,000
Utilities	\$	80,000	\$	80,000
F/F Reimbursement	\$	125,000	\$	125,000
Hydrant Rental	\$	156,000	\$	156,000
Professional Services	\$	25,000	\$	25,000
Maintenance & Repair	\$	90,000	\$	90,000
Total	\$	513,500	\$	513,500

2015 Schedule of Salaries and Benefits

Delran Township Fire District #1 Burlington

<i>Administrative Positions Excluding Commissioners (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 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>2015 Proposed Budget Fringe Benefits</i>
Clerk of the Board	1	\$ 10,000	\$ 10,000	\$ 1,310				\$ 1,310
Board Secretary	1	3,000	3,000	393				393
Board Treasurer	1	12,500	12,500	1,638				1,638
Position #4								-
Position #5								-
Position #6								-
Position #7								-
Position #8								-
Total Administration			\$ 25,500	\$ 3,341	\$ -	\$ -	\$ -	\$ 3,341

<i>Operation & Maintenance Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 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>2015 Proposed Budget Fringe Benefits</i>
Firefighter Inspector	2	\$ 15,000	\$ 30,000	\$ 4,350		\$ 13,000	\$ -	\$ 17,350
Volunteer Firefighters - Workers Comp.							42,131	42,131
Volunteer Firefighters - Group Life Ins							5,000	5,000
Volunteer Firefighters - Group Acc Ins.							10,000	10,000
Position #5								-
Position #6								-
Position #7								-
Position #8								-
Position #9								-
Position #10								-
Position #11								-
Position #12								-
Position #13								-
Position #14								-
Total Operation & Maintenance			\$ 30,000	\$ 4,350	\$ -	\$ 13,000	\$ 57,131	\$ 74,481

<i>Salary Offset by Revenue Positions (List Individually)</i>	<i>Number of Staff</i>	<i>Annual Wages</i>	<i>2015 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>2015 Proposed Budget Fringe Benefits</i>
Fire Official	1	\$ 76,850	\$ 76,850	\$ 10,067		\$ 10,741	\$ -	\$ 20,808
LEA Secretary	1	45,675	45,675	5,984		10,992		16,976
LEA Clerical	1	38,125	38,125	4,995		10,733		15,728
P/T Fire Inspectors	5	1,000	5,000					-
Social Security							9,000	9,000
NJ State Disability Ins							500	500
Medicare							2,500	2,500
Position #8								-
Total Offset by Revenue			\$ 165,650	\$ 21,046	\$ -	\$ 32,466	\$ 12,000	\$ 65,512
Total Administration, Operations & Offset by Revenue			\$ 221,150	\$ 28,737	\$ -	\$ 45,466	\$ 69,131	\$ 143,334

2015 Proposed Capital Budget

Delran Township Fire District #1
Burlington

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

List Project Separately	Asset Type	Date of Local Finance Board		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed		2014 Adopted	
		Approval				Budget		Budget	
Total from Next Page						\$	-	\$	44,000
Station 231 Kitchen Refurb				12/09/14	100%	45,000		45,000	25,000
Firefighting Equipment				12/09/14	100%	45,000		45,000	45,000
Station 232 Building Improvements				12/09/14	100%	13,000		13,000	25,000
Station 231 Apparatus Space Upgrades				12/09/14	100%	10,000			
Roof Replacement Fire Station 231						235,000			
Total Capital Improvements						348,000		139,000	

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

List Project Separately	Asset Type	Date of Local Finance Board		Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed		2014 Adopted	
		Approval				Budget		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						348,000		139,000	
RESERVE FOR FUTURE CAPITAL OUTLAYS									
TOTAL CAPITAL APPROPRIATIONS									
						\$	348,000	\$	139,000

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

2015 Proposed Capital Budget

Delran Township Fire District #1

Burlington

(2014 Capital Items)

	Date of Voter Approval	Affirmative Vote Percentage	2015 Proposed Budget	2014 Adopted Budget
Station 231 Electrical Upgrades	12/10/2013	100%	\$0	\$6,000
Station 231 Exterior Painting	12/10/2013	100%	\$0	\$6,000
Station 231 Concrete Repairs	12/10/2013	100%	\$0	\$7,000
District Wide Security Camera Upgrades	12/10/2013	100%	\$0	\$16,000
Key Fob System Upgrade	12/10/2013	100%	\$0	\$9,000
			TOTAL	\$44,000

5 Year Debt Service Schedule - Principal

Delran Township Fire District #1
Burlington

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Principal Outstanding
<i>General Obligation Bonds</i>												
2004 Bond Issue	06/12/04	70%	06/30/04	\$ 239,000	\$ 226,000	\$ 239,000	\$ 245,000	\$ 253,000	\$ 264,000	\$ 257,000	\$ 1,154,000	\$ 2,638,000
General Obligation Bond #2												-
General Obligation Bond #3												-
General Obligation Bond #4												-
Total Principal - General Obligation Bonds				239,000	226,000	239,000	245,000	253,000	264,000	257,000	1,154,000	2,638,000
<i>Bond Anticipation Notes</i>												
BAN #1												-
BAN #2												-
BAN #3												-
BAN #4												-
Total Principal - BANS				-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>												
2010 Pumper Lease	02/20/10	63%	07/14/10	74,198	76,988	79,882	82,886	-	-	-	-	239,756
2014 Pumper Lease	02/15/14	84%	08/13/14	-	96,819	99,472	102,198	104,998	107,875	110,891	113,868	736,061
2008-67	12/18/07	1000%		65,181								-
Capital Lease #4												-
Total Principal - Capital Leases				139,379	173,807	179,354	185,084	104,998	107,875	110,891	113,868	975,817
<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				\$ 378,379	\$ 399,807	\$ 418,354	\$ 430,084	\$ 357,998	\$ 371,875	\$ 367,831	\$ 1,267,868	\$ 3,613,817

Enter each debt issuance separately according to type of debt obligation above. Enter the principal due for each year indicated and thereafter until maturity.

5 Year Debt Service Schedule - Interest

Delran Township Fire District #1
Burlington

	Current Year (2014)	2015	2016	2017	2018	2019	2020	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
2004 Bond Issue	\$ 135,634	\$ 116,376	\$ 103,180	\$ 96,010	\$ 88,660	\$ 78,540	\$ 67,980	\$ 147,750	\$ 698,496
General Obligation Bond #2									-
General Obligation Bond #3									-
General Obligation Bond #4									-
Total Interest - General Obligation Bonds	135,634	116,376	103,180	96,010	88,660	78,540	67,980	147,750	698,496
<i>Bond Anticipation Notes</i>									
BAN #1									-
BAN #2									-
BAN #3									-
BAN #4									-
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	-
<i>Capital Leases</i>									
2010 Pumper Lease	11,805	9,015	6,120	3,117	-	-	-	-	18,252
2014 Pumper Lease	3,100	20,168	17,515	14,790	11,989	9,113	6,157	3,120	82,852
2008-67									-
Capital Lease #4									-
Total Interest Payments - Capital Leases	14,905	29,183	23,635	17,907	11,989	9,113	6,157	3,120	101,104
<i>Intergovernmental Loans</i>									
Intergovernmental #1									-
Intergovernmental #2									-
Intergovernmental #3									-
Intergovernmental #4									-
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	-
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									-
Other Bonds or Notes #2									-
Other Bonds or Notes #3									-
Other Bonds or Notes #4									-
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	-
TOTAL INTEREST ALL OBLIGATIONS	\$ 150,539	\$ 145,559	\$ 126,815	\$ 113,917	\$ 100,649	\$ 87,653	\$ 74,137	\$ 150,870	\$ 799,600

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.

2015 Fund Balance Reconciliation

Delran Township Fire District #1 Burlington

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 165,927
Less: Utilized in 2014 Adopted Budget	-
Proposed balance available	<u>165,927</u>
Estimated results of operations for the year ending December 31, 2014	<u>30,000</u>
Anticipated balance December 31, 2014	<u>195,927</u>
Less: Fund Balance utilized in 2015 Proposed Budget	<u>50,000</u>
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 145,927</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2014 (1)	\$ 310,268
Less: Utilized in 2014 Adopted Budget	<u>125,000</u>
Proposed balance available	<u>185,268</u>
Estimated results of operations for the year ending December 31, 2014	<u>185,268</u>
Anticipated balance December 31, 2014	<u>185,268</u>
Less: Restricted Fund Balance used in 2015 Proposed Budget for Capital Purposes	-
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2015 Proposed Budget	<u><u>\$ 185,268</u></u>

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

2015 Referendums

Delran Township Fire District #1 Burlington

Summary of Referendum Line Items	2015 Proposed Budget Amount Requested	2014 Final Budget
Roof Replacement Delran Fire Station 231	\$ 235,000	\$ -
Total Referendum Line Items	\$ 235,000	\$ -

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	2015 Proposed Budget Amount Requested	2014 Final Budget
Total Release of Restricted Fund Balance	\$ -	\$ -

2015 Levy Cap Summary

Delran Township Fire District #1 Burlington

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$ 1,858,123
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation	<u>1,858,123</u>
Plus: 2% Cap Increase	<u>37,162</u>
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS	<u>1,895,285</u>

Exclusions

Shared Service Exclusion	-
Change in Total Debt Service Appropriation	16,449
Allowable Pension Increases	-
Allowable Increase in Health Care Costs	561
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	<u>209,000</u>
Total Exclusions	<u>226,009</u>

Less: Cancelled or Unexpended Referendum Amounts	-
Increase in Ratable Valuation (New Construction/Additions)	\$ 309,700
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	<u>\$0.133 412</u>
ADJUSTED TAX LEVY	<u>2,121,706</u>

Amount Utilized from Levy Cap Bank from 2012	-
Amount Utilized from Levy Cap Bank from 2013	-
Amount Utilized from Levy Cap Bank from 2014	-
Maximum Tax Levy Before Referendum	<u>2,121,706</u>
Amount Proposed for Levy Cap Referendum	<u>235,000</u>
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	<u><u>\$ 2,356,706</u></u>

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$ 2,167,138
Cap Bank Available from Prior Year (2012) for 2015 Budget	25,285
Cap Bank Available from Prior Year (2013) for 2015 Budget	<u>3,033</u>
Revised Cap Bank from Prior Year (2013) Available for 2016 Budget	3,033
Cap Bank Available from Prior Year (2014) for 2015 Budget	<u>137,195</u>
Revised Cap Bank from Prior Year (2014) Available for 2016 Budget	137,195
Cap Bank from Current Year (2015) Available for 2016 Budget	<u>(45,432)</u>
Cap Bank Available from 2015 for 2016 Budget	<u><u>\$ -</u></u>

Delran Township Fire District #1
Burlington

Page F-11

2015 Levy Cap Exclusion Calculations

Delran Township Fire District #1 Burlington

PENSION CONTRIBUTION CALCULATION

2015 Proposed Budget PERS Contribution Appropriated	\$ 28,737
2015 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	21,046
Net 2015 Base Amount	7,691
2014 Adopted Budget PERS Contribution (former Page SS-5A Line 1 Total)	25,132
2014 Adopted Budget PFRS Contribution (former Page SS-5A Line 2 Total)	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	25,132
Net 2014 Base Amount	25,132
Pension Contribution Exclusion	\$ -

LOSAP CALCULATION

2015 Proposed Budget LOSAP Appropriation	\$ -
2014 Adopted Budget LOSAP Appropriation	-
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2015 Proposed Budget Total Debt Service Appropriation	\$ 545,367
2014 Adopted Budget Total Debt Service Appropriation	528,918
Debt Service Exclusion	\$ 16,449

CAPITAL APPROPRIATION CALCULATION

2015 Proposed Budget Total Capital Appropriation	\$ 348,000
2015 Proposed Budget Capital Appropriation Offset from Restricted Fund	-
2015 Proposed Budget Capital Appropriation Offset from Grant Revenue	-
2015 Proposed Budget Capital Appropriation Offset from Unrestricted Fund	-
2015 Base Amount	348,000
2014 Adopted Budget Total Capital Appropriation	139,000
2014 Adopted Budget Capital Appropriation Offset from Restricted Fund	-
2014 Adopted Budget Capital Appropriation Offset from Grant Revenue	-
2014 Adopted Budget Capital Appropriation Offset from Unrestricted Fund	-
2014 Base Amount	139,000
Capital Expenditure Exclusion	\$ 209,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2015 State Health Benefits Program Average Increase	7.40%
2015 Proposed Budget Administration Health Insurance Appropriation	\$ -
2015 Proposed Budget Operations & Maintenance Health Insurance Appropriation	13,000
2015 Proposed Budget Group Health Insurance	13,000
2014 Adopted Budget Administration Health Insurance Appropriation (former Page SS-5A Line 3 Admin)	-
2014 Adopted Budget Operations & Maintenance Health Insurance Appropriation (former Page SS-5A Line 3 Operation & Maintenance)	10,380
2014 Adopted Budget Group Health Insurance	10,380
Net Increase (Decrease)	2,620
Net Increase Divided by 2014 Amount Budgeted = % Increase	25.24%
SFY 2015 State Health Average <u>7.40%</u> Less 2% = % Increase Added to Current Levy	5.40%
% Increase less % Increase Exclusion = % Increase Inside Cap	19.84%
% Increase Inside Cap * 2014 Expended = Added Amount Inside Cap	\$ 2,059
% Increase Exclusion * 2014 Expended = 2015 Appropriation Added to Levy	\$ 561
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ 1,852
2015 Increase in Appropriation	\$ 2,620

2015 FIRE DISTRICT BUDGET

Narrative and Information Section

2015 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Delran Twp. Fire District #1

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

1. Complete a brief statement on the 2015 proposed Annual Budget and make comparison to the 2014 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.

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 district has found it necessary to raise the tax rate substantially for 2015 in order to fund the reroofing of Delran Fire Station 231.**

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 District has found it necessary to exceed the Tax Levy Cap as a result of needing to reroof one of the fire stations. Delran Fire Station 231 building is now 25 years old and still has the original roof, which now needs to be replaced**

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. N/A

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. – **Except for the reroofing item the capital expenditures for 2015 have been reduced. In addition due to the refinancing of our 2004 Bond Issue the bond debt service has been reduced by about 10% and we have paid off another lease resulting in an additional reduction in debt service of approximately \$67,000. This enabled us to proceed with the purchase of a replacement engine without substantially increasing the debt service.**

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. N/A

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.

Delran Emergency Squad, Inc. - \$33,000.

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	\$1,403,680,333.
Proposed Tax Rate per \$100 of Assessed Valuation	\$

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	☒	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

2015

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

Name of Fire District:	Delran Township Fire District #1		
Address:	900 S. Chester Ave P.O. Box 1007		
City, State, Zip:	Delran	NJ	08075
Phone: (ext.)	856-461-5474	Fax:	856-461-9005

Preparer's Name:	James T. Turcich (Treasurer)		
Preparer's Address:	19 Alden Ave		
City, State, Zip:	Delran	NJ	08075
Phone: (ext.)	215-592-7775	Fax:	215-627-4797
E-mail:	James.turchich@delranfire.org		

Chairman:	Charles S. Kendra, Sr.		
Phone: (ext.)	856-461-5474	Fax:	856-461-9005
E-mail:	Ckendra77@gmail.com		

Secretary:	James C. Bauer		
Phone: (ext.)	856-461-5474	Fax:	856-461-9005
E-mail:	jrbauer@hunmachine.com		

Name of Auditor:	Rodney Haines		
Name of Firm:	Holman Frenia Allison, P.C.		
Address:	618 Stokes Road		
City, State, Zip:	Medford	NJ	08055
Phone: (ext.)	609-653-0612	Fax:	609-953-8443
E-mail:	rhaines@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Delran Twp. Fire District #1

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

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

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE (CONTINUED) Delran Twp. Fire District #1

FISCAL YEAR: January 1, 2015 to December 31, 2015

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

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
Delran Twp. Fire District #1

FISCAL YEAR: January 1, 2015 to December 31, 2015

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.
Charles S. Kendra, Sr. (President) - \$5,000.
David Kinney (V-President) - \$5,000.
Mark Mann (Asst. Treasurer) - \$5,000.
James C. Bauer (Secretary) - \$9,000.
James T. Turcich (Treasurer) - \$18,500.
Angela M. Bauer (Clerk) - \$10,000.
Joseph M. Cunningham -- (Chief) - \$-0-
Walter A. Bauer -- Fire Official - \$75,332.
- 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.
NONE

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 2013.

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)

Delran Township Fire District #1
Burlington

Reportable Compensation from Fire District (W-2/ 1099)																					
Position		Average Hours per Week Dedicated to Position					Other (auto allowance, expense account, payment in lieu of health benefits, etc.)					Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)			Average Hours per Week Dedicated to Positions at Other Public Entities Listed in Column N		Reportable Compensation from Other Public Entities (W-2/ 1099)		Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)		Total Compensation All Public Entities
Name	Title	Commissioner	Former Officer	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	Positions held at Other Public Entities Listed in Column N	PS Telecomm	45	65000	10,000	\$	\$					
1 Charles S. Kendra, President	President	20	X	X	\$ 5,000	\$ -	\$ -	\$ 5,000	None							\$ 5,000			\$	5,000	
2 David Kinney	Vice President	10-Jan	X		5,000	-	-	5,000	Burlington Co Pl							5,000				80,000	
3 Mark	Asst. Treas	10	X		5,000	-	-	-								5,000				5,000	
4 James C. Bauer	Secretary	20	X		9,000	-	-	9,000								9,000				9,000	
5 James T. Turrich	Treasurer	30-40	X	X	18,500	-	-	-								18,500				18,500	
6 Angela M. Bauer	Clerk of the Board	10	X	X	10,000	-	-	12,300								22,300				22,300	
7 Joseph M. Cunnin, Chief		40	X	X	-	-	-	-								-				-	
8 Walter A. Bauer	Fire Official	40	X	X	75,332	-	-	12,300								87,632				87,632	
9								-								-				-	
10								-								-				-	
11								-								-				-	
12								-								-				-	
13								-								-				-	
14								-								-				-	
15								-								-				-	
Total:					\$127,832	\$ -	\$ -	\$ 24,600	\$ 152,432					\$ 65,000	\$ 10,000	\$	\$	\$	\$	227,432	

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

Delran Township Fire District #1
Burlington

Annual Cost													
	# of Covered Members (Medical & Rx)		Total Cost Estimate		# of Covered Members (Medical & Rx)	Annual Cost per Employee		Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)			
	Budget	Proposed	Budget	Proposed		Current Year	Current Year						
Active Employees - Health Benefits - Annual Cost													
Single Coverage	3	\$	12,900	\$	38,700	3	\$	12,441	\$	37,323	\$	1,377	3.7%
Parent & Child					-					-			#DIV/0!
Employee & Spouse (or Partner)					-					-			#DIV/0!
Family					-					-			#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)													#DIV/0!
Subtotal	3				38,700	3				37,323		1,377	3.7%
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													
	3				\$ 38,700	3				\$ 37,323	\$	1,377	3.7%

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

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

Schedule of Accumulated Liability for Compensated Absences

Delran Township Fire District #1
Burlington

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, 2014	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, 2014		\$ -			

DELRAN TWONSHIP FIRE DISTRICT #1

VEHICLE LISTING

Vehicle #	Mfg Year	Mfg.	Model	Assignment
2311	1997	Pierce	Pumper	Motor Pool
2312	2010	Pierce Pumper		Motor Pool
2315	1994	Sutphen	Aerial	Motor Pool
2316	2002	Ford	Brush Truck	Motor Pool
2317	2003	Chevrolet	Pickup	Motor Pool
2318	2009	Ford	Air/Utility	Motor Pool
2321	2003	Pierce	Pumper	Motor Pool
2324	1992	Seagrave	Pumper	Motor Pool
2327	2002	Chevrolet	Pickup	Motor Pool
2328	1986	SWAB/GMC	Utility	Motor Pool
2329	2006	Pierce	Rescue	Motor Pool
2300	2013	Ford	Command Unit	Chief Joseph Cunningham
2310	2007	GMC	Command Unit	Deputy Chief John Martino
FM-23	2013	Dodge	Pickup	Fire Official Walter Bauer
	2002	Ford	Crown Vic	Motor Pool
2393	2009	PL Custom	Ambulance	Delran Emergency Squad
	2003	Ford	Crown Vic	Motor Pool

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:
County:

Delran Township Fire District #1
Burlington

Levy Cap Calculation Summary

2014 Adopted Budget - Amount to be Raised by Taxation	\$ 1,858,123
Cap Bank Available from 2012 (See Levy Cap Certification)	25,285
Cap Bank Available from 2013 (See Levy Cap Certification)	3,033
Cap Bank Available from 2014 (See Levy Cap Certification)	137,195
Cap Bank Used from 2012	-
Cap Bank Used from 2013	-
Cap Bank Used from 2014	-
Changes in Service Provider (+/-)	-
DLGS Approved Adjustments	-
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	-
Assessed Valuation of District for adopted budget	1,403,370,633
New Ratables - Increase in Valuations (New Construction and Additions)	309,700
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.133
Projected Tax Rate based upon Proposed Levy	0.15438972