

2018

Gloucester Township Fire District No. 4
Fire District Budget

<http://www.gtfd4.org>
and
<http://www.blackwoodfire.org>

Department Of



**Community
Affairs**

Division of Local Government Services

2018 FIRE DISTRICT BUDGET

Certification Section

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED 2018 INTRODUCED BUDGET

Gloucester Township Fire District No. 4

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3.

Department of Community Affairs
Division of Local Government Services
For: Timothy Cunningham, Director

By *C.M. Zapicchi*
Christine M. Zapicchi, Assistant Director

Date *11/1/18*

2018

Gloucester Township Fire District No. 4

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

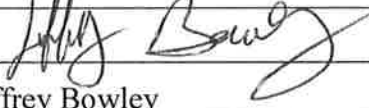
Gloucester Township Fire District No. 4

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:	Jeffrey Bowley		
Title:	CPA		
Address:	27 W Church St Blackwood, NJ 08012		
Phone Number:	856.228.8006	Fax Number:	856.228.3269
E-mail address:	Jeff.Bowley@jwbco.net		

2018 PREPARER'S CERTIFICATION OTHER ASSETS

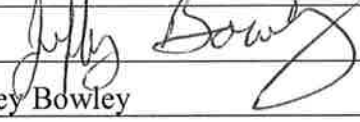
Gloucester Township Fire District No. 4

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:	Jeffrey Bowley		
Title:	CPA		
Address:	27 W Church St Blackwood, NJ 08012		
Phone Number:	856.228.8006	Fax Number:	856.228.3269
E-mail address:	Jeff.Bowley@jwbco.net		

2018 APPROVAL CERTIFICATION

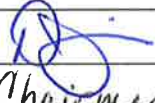
Gloucester Township Fire District No. 4

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 29th 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:	Warren Stout (Absent) Chairman Denis Vannoni		
Title:	Treasurer		
Address:	14 Central Ave Blackwood, NJ 08012		
Phone Number:	856.227.7037	Fax Number:	856.227.2494
E-mail address:	wstout@gdfd4.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:

<http://www.gafd4.org> and <http://www.blackwoodfire.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.

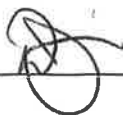
Name of Officer Certifying compliance

David Vannoni

Title of Officer Certifying compliance

Chairman

Signature



2018 FIRE DISTRICT BUDGET RESOLUTION

Gloucester Township Fire District No. 4

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

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 4 (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 29, 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.) includes a proposed public referendum in the amount of \$61,813 as an appropriation from restricted fund balance to be used as budget revenue; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$1,783,076 which includes an amount to be raised by taxation of \$1,475,677 and Total Appropriations of \$1,783,076; 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 29, 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 28, 2017.


(Secretary's Signature)

29 Nov 2017
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
WARREN M. Stout	✓			
Ernest Richard Jones	✓			
David Vannoni	✓			
Michael R. Jones	✓			
John C. McCann	✓			

Gloucester Township

Fire District No. 4

Resolution Number 2018-22

RESOLUTION TO AMEND THE APPROVED BUDGET

N.J.S.A. 40A:14-78.3

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

WHEREAS, the district budget for the year ending December 31, 2018 was introduced on the November 29, 2017, and

WHEREAS, a public hearing on the 2018 Fire District budget has been held on January 3rd, 2018 as publicly advertised; and it is desired to amend said budget, now

THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Gloucester Township Fire District #4 that the following amendments to the introduced budget for the year ending December 31, 2018 be made:

ANTICIPATED REVENUES	FROM	TO
Amount to be Raised by Taxation	1,475,677	1,548,265
Total Unrestricted Fund Balance Utilized	99,186	83,407
BUDGETED APPROPRIATIONS		
Cost of Operations & Maintenance	1,274,020	1,210,241
Operations Fringe Benefits	307,552	313,743
Air Pack & Hoses	5,000	13,000
Station # 2 Improvements	80,000	0
Total Appropriations Offset with Revenue	93,650	91,650
Total Capital Appropriations	199,225	271,813
Total Revenues	1,783,076	1,789,885
Total Appropriations	1,783,076	1,789,885

BE IT FURTHER RESOLVED, that two certified copies of this resolution be filed forthwith with the Director of the Division of Local Government Services for their certification of the district budget so amended.

IT IS HEREBY CERTIFIED, that this is a true copy of a resolution amending the budget, adopted by the governing body on the 3rd day of January, 2018.


(Secretary's Signature)

03 Jan 2018
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Warren M. Stout	X			
John C. McCann	X			
David Vannoni				X
Michael R. Jones	X			
Ernest Richard Jones	X			

EXPLANATION OF CHANGES

ANTICIPATED REVENUES

Amount to be Raised by Taxation: The amount of taxation (Page F-10) was increased by \$72,588 as a result of two factors. One the amount of capital expenditures for airpacks was reduced by \$7,412 to be in line with the amount approved as a capital expenditure by the voters. Second, the amount budgeted for improvements to station #2 in the amount of \$80,000 was moved from the costs of operations and maintenance to a capital improvement. The net of \$70, 588 is excluded from the levy cap thus increasing the maximum amount allowable for taxation. The fire district is going to use the maximum allowable amount to reduce the amount need to be used from unrestricted funds.

Total Unrestricted Fund Balance Utilized: The amount of unrestricted fund balance (Page F-8 Fund balance) to be used in the 2018 budget was reduced down to \$83,407 as a result of an increase in the maximum allowable taxation. The items affecting the change were a removal of anticipated LOSAP refunds of \$50,000 and the moving \$80,000 for Station #2 improvements to capital expenditures.

BUDGETED APPROPRIATIONS

Cost of Operations & Maintenance: The reduced costs of operations and maintenance was caused by the following:

Operations Fringe Benefits: In the submitted budget the amount the 2017 amount for PFRS was used. The amount was adjusted to reflect the proper 2018 amounts issued by the state.

Air Pack & Hoses: The budget included an additional \$8,000 for air packs and hoses to cover additional costs of accessories needed for the new air packs.

Station # 2 Improvements: The \$80,000 budgeted for the costs of improvements for Station #2 was removed from operations and is now included in the amount budgeted for capital appropriations.

Total Appropriations Offset with Revenue: This line item was decreased to match the amount of expected revenues to offset the appropriations.

Total Capital Appropriations: The amount of total capital appropriations increased by \$72,588. This is a result of reduced the amount of air packs from \$69,225 to \$61,813, the amount approved by voters. Additionally, the \$80,000 in improvements originally budgeted for as a part of operations is now included as a budgeted capital item.

Gloucester Township Fire District No. 4

**Resolution Number 2018-23
CORRECTED RESOLUTION TO AMEND THE APPROVED BUDGET
N.J.S.A. 40A:14-78.3
FISCAL YEAR: From January 1, 2018 to December 31, 2018**

WHEREAS, the district budget for the year ending December 31, 2018 was introduced on the 29th day of November 2017, and

WHEREAS, a public hearing on the 2018 Fire District budget has been held on January 10, 2018 as publicly advertised; and it is desired to amend said budget, now

THEREFORE, BE IT RESOLVED by the Board of Commissioners of the Gloucester Township Fire District #4 that the following amendments to the introduced budget for the year ending December 31, 2018 be made:

ANTICIPATED REVENUES	FROM	TO
Amount to be Raised by Taxation	1,475,677	1,548,265
Unrestricted Fund Balance Utilized	99,186	83,407
Other Revenue: LOSAP Refund	50,000	0
BUDGETED APPROPRIATIONS	FROM	TO
Cost of Operations & Maintenance		
Operations Salaries	339,498	341,498
Operations Fringe Benefits	307,522	313,743
Air Pack & Hoses	5,000	13,000
Station # 2 Improvements	80,000	0
 Total Appropriations Offset with Revenue	 93,650	 91,650
 Total Capital Appropriations	 199,225	 271,813
 Total Revenues	 1,783,076	 1,789,885
Total Appropriations	1,783,076	1,789,885

BE IT FURTHER RESOLVED, that two certified copies of this resolution be filed forthwith with the Director of the Division of Local Government Services for their certification of the district budget so amended.

IT IS HEREBY CERTIFIED, that this is a true copy of a resolution amending the budget, adopted by the governing body on the 10th day of January, 2018.



 (Secretary's Signature) (Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
Warren M. Stout	X			
John C. McCann	X			
David Vannoni	X			
Michael R. Jones				X

Ernest Richard Jones	X			
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EXPLANATION OF CHANGES

ANTICIPATED REVENUES

Amount to be Raised by Taxation: The amount of taxation (Page F-10) was increased by \$72,588 as a result of two factors. One the amount of capital expenditures for airpacks was reduced by \$7,412 to be in line with the amount approved as a capital expenditure by the voters. Second, the amount budgeted for improvements to station #2 in the amount of \$80,000 was moved from the costs of operations and maintenance to a capital improvement. The net of \$70, 588 is excluded from the levy cap thus increasing the maximum amount allowable for taxation. The fire district is going to use the maximum allowable amount to reduce the amount need to be used from unrestricted funds.

Total Unrestricted Fund Balance Utilized: The amount of unresrticed fund balance (Page F-8 Fund balance) to be used in the 2018 budget was reduced down to \$83,407 as a result of an increase in the maximum allowable taxation. The items affecting the change were a removal of anticapted LOSAP refunds of \$50,000 and the moving \$80,000 for Station #2 improvements to capital expenditures.

Other Revenue: LOSAP Refund: The amount of anticapted refunds from LOSAP are not be included in the budget.

BUDGETED APPROPRIATIONS

Cost of Operations & Maintenance: The reduced costs of operations and maintenance was caused by the following:

Operations Salaries: This line item was increased by \$2,000 for a change in salaries offset by revenues.

Operations Fringe Benefits: In the submitted budget the amount the 2017 amount for PFRS was used. The amount was adjusted to reflect the proper 2018 amounts issued by the state.

Air Pack & Hoses: The budget included an additional \$8,000 for air packs and hoses to cover additional costs of accessories needed for the new air packs.

Station # 2 Improvments: The \$80,000 budgeted for the costs of improvements for Station #2 was removed from operations and is now included in the amount budgeted for capital appropriations.

Total Appropriations Offset with Revenue: This line item was decreased to match the amount of expected revenues to offset the appropriations.

Total Capital Appropriations: The amount of total capital appriations increased by \$72,588. This is a result of reduced the amount of air packs from \$69,225 to \$61,813, the amount approved by voters. Additionally, the \$80,000 in improvements orginally budgeted for as a part of operations is now included as a budgeted capital item.


2018 ADOPTION CERTIFICATION

Gloucester Township Fire District No. 4

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 17th day of January 2018.

Officer's Signature:			
Name:	Warren Stout	<i>ABSENT</i>	<i>Chairman David Vannoni</i>
Title:	Treasurer		
Address:	14 Central Ave Blackwood, NJ 08012		
Phone Number:	856.227.7037	Fax Number:	856.227.2494
E-mail address:	wstout@gdfd4.org		

2018 ADOPTED BUDGET RESOLUTION

Gloucester Township Fire District No. 4

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

WHEREAS, the Annual Budget for the Gloucester Township Fire District No. 4 (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 January 17, 2018; and

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

WHEREAS, the adopted budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et. seq.) includes a proposed public referendum in the amount of \$61,813 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 \$1,789,885 which includes amount to be raised by taxation of \$1,548,265, and Total Appropriations of \$1,789,885; 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 17, 2018 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, 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 \$1,789,885, which includes amount to be raised by taxation of \$1,548,265, and Total Appropriations of \$1,789,885; 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)

17 Jan 2018
(Date)

Board of Commissioners Recorded Vote

Member	Aye	Nay	Abstain	Absent
D. Vannoni	x			
E. R. Jones	x			
J. McCann	x			
M. R. Jones	x			
W. Stout				x

2018 FIRE DISTRICT BUDGET
Narrative and Information Section

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Gloucester Township Fire District No. 4

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.

See Appendix A, B and C

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.

See Appendix C

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.

See Appendix C

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.

See Appendix C

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.

See Appendix C

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. **See Appendix C**

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	\$ 647,250,500
Proposed Tax Rate per \$100 of Assessed Valuation	\$.214

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

No	X	Yes		If yes, how much is appropriated?	\$
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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? *N/A*

No		Yes	
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**CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/
PARTIAL ASSESSMENTS**

(N.J.S.A. 40A:4-45.44 et seq.)

Municipality: Gloucester Twp. (15)

County: Camden (04)

Fire District Code: F04

Total Number of Fire Districts: 6

File Form CNC-3 by October 25 of the Current Tax Year for All Fire Districts in the Municipality

N.J.S.A. 40A:4-45.44 et seq. provides for a statutory exception to the budget cap imposed on fire districts. It uses, in part, the revenue generated by new construction and improvements in a fire district which were not reflected in the prior year's Tax List.

ASSESSOR: ENTER DATA ON LINES 1 THROUGH 2C, SIGN AND DATE THE FORM, THEN IMMEDIATELY FORWARD FORM CNC-3 TO THE TAX COLLECTOR FOR COMPLETION. SEE REVERSE SIDE.

1. For reference only: Provide the aggregate assessed value for the fire district as filed on the current Tax Year's January 10th Tax List. This is the fire district value as of October 1st of the pre-tax year before Added Assessments.

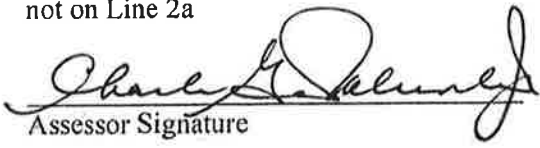
\$ 646,315,300 (1)

2. Provide the total valuation (not prorated) of new construction and improvements from the Added Assessment List filed on October 1st of the current tax year (Line 2a) minus the total valuation of any Added Assessment tax appeal reductions from the prior tax year (Line 2b) for the adjusted total valuation of new construction and improvements (Line 2c). Do not include Omitted Added Assessments, prior year Added Assessments, Omitted Assessments, or property transferred from the Exempt List to the Tax Assessment List, or any land, whether subdivided or not on Line 2a

\$ 935,200 (2a)

— \$ 0 (2b)

= \$ 935,200 (2c)


Assessor Signature

10/04/17
Date

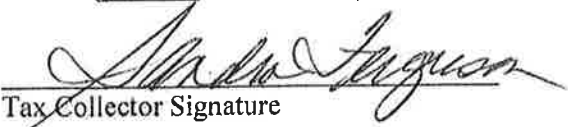
TAX COLLECTOR

3. Provide the Fire District Tax Rate from the current tax year (expressed as a decimal, \$ per hundred).

.214 (3)

4. Amount of permitted revenue increase =
Line 2c * Line 3
(N.J.S.A. 40A:4-45.45)

\$ 2,001.33 (4)


Tax Collector Signature

10/04/17
Date

2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Gloucester Township Fire District No. 4

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

Appendix A

	2018 Proposed Budget	2017 Current Year Final Budget	\$ Diff	% Diff
Admin - Other				
ELECTION	\$1,700	\$1,700	\$0	0.0%
OFFICE EXPENSES	\$7,000	\$7,000	\$0	0.0%
PROFESSIONAL FEES	\$50,700	\$56,700	(\$6,000)	-10.6%
MISCELLANEOUS	\$600	\$600	\$0	0.0%
Total Admin Operating Expenses	\$60,000	\$66,000	(\$6,000)	-9.1%
Cost of Operations - Operating				
ADVERTISING	\$1,000	\$2,000	(\$1,000)	-50%
INSURANCE	\$33,600	\$33,500	\$100	0.3%
MAINTENANCE AND REPAIRS	\$120,000	\$114,000	\$6,000	5.3%
FEES AND PERIODICALS	\$1,100	\$1,100	\$0	0.0%
RENTAL CHARGES	\$197,000	\$197,000	\$0	0.0%
FUEL & MATERIALS EXPENSE	\$9,500	\$14,000	(\$4,500)	-32.1%
TRAINING & EDUCATION	\$15,700	\$15,500	\$200	1.3%
UNIFORMS	\$27,000	\$14,300	\$12,700	88.8%
UTILITIES	\$26,900	\$30,600	(\$3,700)	-12.1%
PROMOTIONS	\$16,000	\$14,000	\$2,000	14.3%
REIMBURSEMENTS - CLOTHING & FOOD	\$15,500	\$15,000	\$500	3.3%
SFS GRANTS	\$4,500	\$4,450	\$50	1.1%
TELEPHONE	\$8,000	\$7,800	\$200	2.6%
Total Additional Operating Expenses Operations	\$475,800	\$463,250	\$12,550	2.7%
Cost of Operations - Other Assets, Non-Bondable				
NEW FIRE EQUIPMENT	\$30,000	\$23,000	\$7,000	30.4%
COMMUNICATION EQUIPMENT	\$4,000	\$3,500	\$500	12.5%
OFFICE EQUIPMENT	\$3,000	\$3,000	\$0	0.0%
SHOP EQUIPMENT	\$1,200	\$1,200	\$0	0.0%
COMPUTER EQUIPMENT	\$10,000	\$10,000	\$0	0.0%
MAPS/COMPRESSORS	\$2,000	\$2,000	\$0	0.0%
BUILDING MAINTENANCE AND REPAIR	\$16,000	\$10,000	\$6,000	37.5%
FIRE STATIONS #2 SAFETY IMPR. & RENOVATIONS	\$0	\$70,000	(\$70,000)	100.0%
AIR PACKS/ HOSES	\$13,000	\$5,000	\$8,000	61.5%
Total Additional Cost of Operations Other Assets	\$79,200	\$127,700	(\$48,500)	-38.0%
Total Cost of Operations and Maintenance	\$555,000	\$590,950	(\$35,950)	-6.1%

Gloucester Township Fire District No. 4

FISCAL YEAR: January 1, 2018 to December 31, 2018
2018 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Appendix C

1. Explanation of Variances

Explanation of 2018 Revenue Schedule - variances of +/- 10%

1. Unrestricted Fund Balance utilized: The Fire District ("The District") has a appropriated \$83,407 to be used from the unrestricted fund balance for budgeted line items that did not occur in 2017. The district is planning to spend \$70,000 on Fire Station #2 projects budgeted for in 2017 but have been delayed and will occur in 2018. As a result of the delay in 2017 the amounts budgeted will increase the unrestricted fund balance at year end. Additionally, the same applies to the purchase of new fire equipment that will be purchased in 2018.
2. Restricted Fund Balance utilized: The district has been reserving money each year to be used on the purchase of new air packs. The district now plans to purchase the air packs in 2018 and is thus passing a referendum to release the funds for the purchase.
3. Revenues Offset with Appropriations - Other Revenues: The decrease in other revenues is the result of a decrease in penalties collected in the current year and the same results are expected for 2018.
4. Revenues Offset with Appropriations – Safe Grant: The district applied for and is receiving a safer grant to be reimbursed for 75% of all costs associated with Fire Fighter #4. The safer grant materials are enclosed for your reference.

Explanation of 2018 Appropriations Schedule - variances of +/- 10%

1. Administrative – Personnel Salaries and Wages: The district planned to hire an additional administrator in 2017 and then opted not to. The decrease is the result of a budgeted administrative position that will not be filled or need for 2018.
2. Administrative – Fringe Benefits: See above, the decrease is the result of a budgeted administrative position that will not be filled or need for 2018.
3. Salaries & Wages and benefits: The increased salaries and wages is the result of increased wages and the hiring of an additional fire fighter. The increase in benefits costs is a result in rising premiums and an additional fire fighter. **(Schedule B)**
4. Appropriations offset with revenue - personnel: The increased amount is the result of a safe grant award. The safer grant materials are enclosed.

Explanation of Variances on 2018 Appendix A of +/- 10%

1. Administrative Operating Expenses: The decrease in professional fees is the result in decreased expenses associated with labor relations. In reviewing prior year expenditures, the district determined the line item should be decreased.
2. Advertising: Upon review prior year expenditures the district determined the costs for advertising had not exceeded \$1,000 and could be reduced.

3. Fuel and materials expenses: The price of fuel has dropped significantly in price from where it stood several years ago. Upon review the district has reduced the line item to align with current expenditures.
4. Uniforms: In 2017 the district began the process of upgrading to new uniforms and additional funds will need to be expended in 2018 to complete the process.
5. Promotions: A increase to the promotions line items is the result of the increased costs associated with fire prevention materials.
6. New Fire Equipment: The fire district is in need of replacing additional outdated equipment in 2018 and thus has increased the line item for new fire equipment budgeted to be purchased.
7. Building Maintenance and Repair: The district has a recently renovated fire house which still needs a few additional maintenance items to be expended in 2018.
8. Fire Station #2 Safety Improvements: This amount was moved to part of the capital budget and was voter approved.

2. Proposed Impact

The impact of the proposed budget will push the amount to be raised by taxation to the maximum allowable increase without going over. By continuing to utilize the maximum amount of taxation the fire district is able reserve funds to be used for future capital outlays and appropriations. This gradual increase will help prevent the need for a large increase in the budget in future years for the purchase of new equipment and vehicle. As a result, of staying within the maximum amount to be raised by taxation, the district has budgeted to utilize \$83,407 in fund balance to cover additional costs.

The anticipated amount exceeds 10% of the unrestricted fund balance, however, this is due to amounts budgeted for expenditures not incurred in the prior year, one time expenditures, and amounts to be reserved for future capital appropriations. These expenditures include \$70,000 in safety improvements to station #2 that has continued to be delayed and did not take place in 2017. The project will now take place in 2018. Additionally, the budget includes \$100,000 in capital outlays that will be reserved for future years for the purchase of a new fire truck. The amount to be utilized should not have a large impact on the following year's budget because the amount to be raised by taxation is enough to cover operations of the fire district and the fire district is currently utilizing unrestricted fund balance to prepare for the future.

On the fund balance reconciliation page, you will see that the fire district expects to add to the current unrestricted fund balance in 2017. This is in large part due to the fire district not using, over \$110,000 of 2017 budgeted expenditures that will increase the unrestricted fund balance. The district has a track of consistently increased unrestricted fund balance and the current year amount to be utilized is no reason for alarm.

3. Property Tax Levy Cap

See answer to number 2 above. The fire district is not exceeding the levy cap.

4. Release from Restricted Funds:

Over the course of the last six years the district has been reserving funds to purchase new air packs. The air pack purchase is budgeted for 2018 so the district is now voting on a referendum to release the funds from the restricted fund balance to be used for the purchase of the air packs.

5. Proposed Capital Appropriations

The proposed capital appropriations of \$271,813 is for the purchase air packs, (69,225), a new fire apparatus (\$100,000) to be reserved for purchases in years beyond 2018, a generator (\$30,000) and Fire Station #2 Improvements of (\$80,000). The fire district has been reserving \$8,000 a year for the past six years to be expended from reserves when all the air packs needs to be replaced. The air packs are now budgeted to be replaced in 2018. The fire district will reserve an additional \$62,000 this year in addition to the \$18,000 from prior years for a down payment on a fire engine in a future year.

6. Cash Deficit:

N/A, the fire district does have a cash deficit.

7. Duly Incorporated Organization

Yes, the fire district covers the costs of all fire equipment, vehicles, first aid and supplies used by the district to respond to emergencies. The Blackwood Volunteer Fire Company is given access to the equipment and supplies, but there are no specific amounts given to the organization for their own spending. Any supplies needed to service the district are purchased by the fire district and approved by the board of fire station # 4.

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:	Board of Fire Commissioners Gloucester Township Fire District #4		
Address:	14 West Central Avenue		
City, State, Zip:	Blackwood	NJ	08023
Phone: (ext.)	856.227.7037	Fax:	856.227.2494

Preparer's Name:	Jeffrey Bowley, CPA		
Preparer's Address:	27 W Church St		
City, State, Zip:	Blackwood	NJ	08012
Phone: (ext.)	856.228.8006	Fax:	856.228.369
E-mail:	Jeff.bowley@jwbco.net		

Chairman:	David Vannoni		
Phone: (ext.)	856.228.7037	Fax:	856.227.2494
E-mail:	dvannoni@gtfd4.org		

Secretary/Treasurer:	Warren Stout		
Phone: (ext.)	856.228.7037	Fax:	856.227.2494
E-mail:	wstout@gtfd4.org		

Name of Auditor:	Catherine Hess, CPA		
Name of Firm:	Bowman & Company		
Address:	601 White Horse Pike		
City, State, Zip:	Voorhees Township	NJ	08043
Phone: (ext.)	856.435.6200	Fax:	856.435.0440
E-mail:	chess@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Gloucester Township Fire District No. 4

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? **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? **N/A** *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)

Gloucester Township Fire District No. 4

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."

See Appendix D

- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? **No** *If "yes," attach explanation including amount paid.*
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? **No** *If "yes," attach explanation including amount paid.*
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? **No**
- 12) If the answer to #11 above is "yes," did the Fire District execute a written agreement with the entity that details the services that the entity will provide and the amount to be paid by the Fire District to the entity for the services provided? **No** *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.*

See Appendix D

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Gloucester Township Fire District No. 4

FISCAL YEAR: January 1, 2017 to December 31, 2017

Appendix D

8. Vehicle Listing

Year	Make	Model	Designation
1994	Murray	Pumper LDH	Motor Pool
1994	Murray	Pumper LDH	Motor Pool
1997	Murray	Rescue HVY	Motor Pool
2002	Spartan	Aerial	Motor Pool
2007	Ford	Service	Motor Pool
2008	Dodge	Chief's Car	Motor Pool
2008	Dodge	Chief's Car	Motor Pool
2016	Ford	Fire Prevention	Motor Pool

13. LOSAP Answers:

- A) It was implemented in 1999
- B) In 2017 there were 33 volunteer members eligible.
- C) The total number of volunteers vested is 33 and the total number of volunteers in the program is 65.
- D) Based on an automatic increases.
- E) The total current year budget is \$45,000
- F) Yes

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Gloucester Township Fire District No. 4

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)

Gloucester Township Fire District No. 4
Camden County

Name	Title	Average Hours per Week Dedicated to Position	Position	Reportable Compensation from Fire District (W-2/ 1099)				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	Average Hours per Week Dedicated to 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			
				Commissioner	Former Officer	Base Salary/ Stipend	Bonus									Other (auto allowance, expense account, payment in lieu of health benefits, etc.)		
1 David Vannoni	Chairman	10 X	Commissioner			\$ 4,080			N/A	N/A	0	\$		4,080				
2 Michael Jones	Vice-Chairman	10 X				4,080			N/A	N/A	0			4,080				
3 Warren Stout	Treasurer	10 X				4,080			N/A	N/A	0			4,080				
4 Ernest R. Jones	Secretary	10 X				4,080			N/A	N/A	0			4,080				
5 John McCann	Commissioner	10 X				4,080			N/A	N/A	0			4,080				
6																		
7																		
8																		
9																		
10																		
11																		
12																		
13																		
14																		
15																		
Total:													\$ 20,400	\$ -	\$ -	\$ -	\$ -	\$ 20,400

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

Gloucester Township Fire District No. 4
Camden County

	# of Covered Members (Medical & Rx)		Annual Cost Estimate per Employee		# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee		Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
	Proposed Budget	Current Year	Proposed Budget	Current Year		Proposed Budget	Current Year			
Active Employees - Health Benefits - Annual Cost										
Single Coverage	2	1	\$ 10,687	\$ 10,686	1	\$ 10,686	\$ 10,688	\$ 10,688	100.0%	
Parent & Child	0	1	-	21,186	1	21,186	(21,186)	(21,186)	-100.0%	
Employee & Spouse (or Partner)	0	0	-	-	0	-	-	-	#DIV/0!	
Family	3	1	29,816	29,186	1	29,186	60,262	60,262	206.5%	
Employee Cost Sharing Contribution (enter as negative -)			(20,615)	(11,190)		(11,190)	(9,425)	(9,425)	84.2%	
Subtotal	5	3	90,207	49,868	3	49,868	40,339	40,339	80.9%	
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	-	-	0	-	-	-	#DIV/0!	
Retirees - Health Benefits - Annual Cost										
Single Coverage			-	-		-	-	-	#DIV/0!	
Parent & Child			-	-		-	-	-	#DIV/0!	
Employee & Spouse (or Partner)			-	-		-	-	-	#DIV/0!	
Family	2	2	40,121	38,400	2	38,400	76,800	3,442	4.5%	
Employee Cost Sharing Contribution (enter as negative -)			-	-		-	-	-	#DIV/0!	
Subtotal	2	2	80,242	80,242	2	80,242	76,800	3,442	4.5%	
GRAND TOTAL	7	5	\$ 170,449	\$ 126,668	5	\$ 126,668	\$ 43,781	\$ 43,781	34.6%	

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

yes
yes

2018 FIRE DISTRICT BUDGET

Financial Schedules Section

2018 Budget Summary

Gloucester Township Fire District No. 4 Camden County

	<u>2018 Proposed Budget</u>	<u>2017 Adopted Budget</u>	<u>\$ Increase (Decrease) Proposed vs. Adopted</u>	<u>% Increase (Decrease) Proposed vs. Adopted</u>
REVENUES AND FUND BALANCE UTILIZED				
Total Fund Balance Utilized	\$ 145,220	\$ 104,344	\$ 40,876	39.2%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	300	300	-	0.0%
Total Other Revenue	-	-	-	#DIV/0!
Total Operating Grant Revenue	4,450	4,450	-	0.0%
Total Revenues Offset with Appropriations	<u>91,650</u>	<u>39,800</u>	<u>51,850</u>	130.3%
Total Revenues and Fund Balance Utilized	241,620	148,894	92,726	62.3%
Amount to be Raised by Taxation to Support Budget	<u>1,548,265</u>	<u>1,381,174</u>	<u>167,091</u>	12.1%
Total Anticipated Revenues	<u>1,789,885</u>	<u>1,530,068</u>	<u>259,817</u>	17.0%
APPROPRIATIONS				
Total Administration	171,181	199,907	(28,726)	-14.4%
Total Cost of Operations & Maintenance	1,210,241	1,175,361	34,880	3.0%
Total Appropriations Offset with Revenue	91,650	39,800	51,850	130.3%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	-	-	-	#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 (P.L.1997,c.388)	45,000	45,000	-	0.0%
Total Capital Appropriations	271,813	70,000	201,813	288.3%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Appropriations	<u>1,789,885</u>	<u>1,530,068</u>	<u>259,817</u>	17.0%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2018 Revenue Schedule

Gloucester Township Fire District No. 4 Camden County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 83,407	\$ 104,344	\$ (20,937)	-20.1%
Restricted Fund Balance	61,813	-	61,813	#DIV/0!
Total Fund Balance Utilized	<u>145,220</u>	<u>104,344</u>	<u>40,876</u>	39.2%
<i>Miscellaneous Anticipated Revenues</i>				
Shared Services (N.J.S.A. 40A:65-1 et seq.)	-	-	-	#DIV/0!
Joint Purchasing Agreements (N.J.S.A. 40A:10 & 11)	-	-	-	#DIV/0!
Emergency Assistance (N.J.S.A. 40A:14-26)	-	-	-	#DIV/0!
Municipal Assistance (N.J.S.A. 40A:14-34)	-	-	-	#DIV/0!
Municipal Assistance - Adjoin (N.J.S.A. 40A:14-35)	-	-	-	#DIV/0!
Contracts - Volunteer Fire Co (N.J.S.A. 40A:14-68)	-	-	-	#DIV/0!
Leases - Local Municipality (N.J.S.A. 40A:14-83)	-	-	-	#DIV/0!
Rental Income	-	-	-	#DIV/0!
Total Miscellaneous Anticipated Revenues	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Sale of Assets (List Individually)</i>				
Asset #1	-	-	-	#DIV/0!
Asset #2	-	-	-	#DIV/0!
Asset #3	-	-	-	#DIV/0!
Asset #4	-	-	-	#DIV/0!
Total Sale of Assets	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Bank Interest	300	300	-	0.0%
Investment Account #2	-	-	-	#DIV/0!
Investment Account #3	-	-	-	#DIV/0!
Investment Account #4	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	<u>300</u>	<u>300</u>	<u>-</u>	0.0%
<i>Other Revenue (List in Detail)</i>				
Other Revenue #1	-	-	-	#DIV/0!
Other Revenue #2	-	-	-	#DIV/0!
Other Revenue #3	-	-	-	#DIV/0!
Other Revenue #4	-	-	-	#DIV/0!
Total Other Revenue	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	4,450	4,450	-	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	<u>4,450</u>	<u>4,450</u>	<u>-</u>	0.0%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized	-	-	-	#DIV/0!
Annual Registration Fees	12,050	12,000	50	0.4%
Penalties and Fines	4,000	4,000	-	0.0%
Other Revenues	15,000	18,200	(3,200)	-17.6%
Total Uniform Fire Safety Act	<u>31,050</u>	<u>34,200</u>	<u>(3,150)</u>	-9.2%
<u>Other Revenues Offset with Appropriations (List)</u>				
Smoke Detector Fees	5,600	5,600	-	0.0%
Safer Grant Fire Fighter #4	55,000	-	55,000	#DIV/0!
Other Offset Revenues #3	-	-	-	#DIV/0!
Other Offset Revenues #4	-	-	-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>60,600</u>	<u>5,600</u>	<u>55,000</u>	982.1%
Total Revenues Offset with Appropriations	<u>91,650</u>	<u>39,800</u>	<u>51,850</u>	130.3%
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 241,620</u>	<u>\$ 148,894</u>	<u>\$ 92,726</u>	62.3%

2018 Appropriations Schedule

Gloucester Township Fire District No. 4 Camden County

	2018 Proposed Budget	2017 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 50,845	\$ 65,795	\$ (14,950)	-22.7%
Commissioners	\$ 20,400	\$ 20,400	-	0.0%
Fringe Benefits	39,936	47,712	(7,776)	-16.3%
Total Administration - Personnel	<u>111,181</u>	<u>133,907</u>	<u>(22,726)</u>	<u>-17.0%</u>
<i>Administration - Other (List)</i>				
See Appendix A	60,000	66,000	(6,000)	-9.1%
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	<u>60,000</u>	<u>66,000</u>	<u>(6,000)</u>	<u>-9.1%</u>
Total Administration	<u>171,181</u>	<u>199,907</u>	<u>(28,726)</u>	<u>-14.4%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	341,498	298,078	43,420	14.6%
Fringe Benefits	313,743	286,333	27,410	9.6%
Total Operations & Maintenance - Personnel	<u>655,241</u>	<u>584,411</u>	<u>70,830</u>	<u>12.1%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
See Appendix A	555,000	590,950	(35,950)	-6.1%
Other Operations & Maintenance Expense #2	-	-	-	#DIV/0!
Other Operations & Maintenance 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 Operations & Maintenance - Other	<u>555,000</u>	<u>590,950</u>	<u>(35,950)</u>	<u>-6.1%</u>
Total Operations & Maintenance	<u>1,210,241</u>	<u>1,175,361</u>	<u>34,880</u>	<u>3.0%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	85,780	37,800	47,980	126.9%
Fringe Benefits	3,870	-	3,870	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>89,650</u>	<u>37,800</u>	<u>51,850</u>	<u>137.2%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
USFA Suppression	1,000	1,000	-	0.0%
USFA Prevention	1,000	1,000	-	0.0%
Other Expense #3	-	-	-	#DIV/0!
Contingent Expenses	-	-	-	#DIV/0!
Other Assets, Non-Bondable #1	-	-	-	#DIV/0!
Other Assets, Non-Bondable #2	-	-	-	#DIV/0!
Other Assets, Non-Bondable #3	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>0.0%</u>
Total Appropriations Offset with Revenue	<u>91,650</u>	<u>39,800</u>	<u>51,850</u>	<u>130.3%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles	-	-	-	#DIV/0!
Equipment	-	-	-	#DIV/0!
Materials & Supplies	-	-	-	#DIV/0!
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Emergency Appropriations & Deferred Charges (List)</i>				
Emergency Appropriation #1	-	-	-	#DIV/0!
Emergency Appropriation #2	-	-	-	#DIV/0!
Emergency Appropriation #3	-	-	-	#DIV/0!
Deferred Charge #1 (cite statute)	-	-	-	#DIV/0!
Deferred Charge #2 (cite statute)	-	-	-	#DIV/0!
Declared State of Emergency (N.J.S.A. 40A:4-45.45 10b)	-	-	-	#DIV/0!
Total Deferred Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Cash Deficit, Preceding Year (N.J.S.A. 40A:14-78.6)	-	-	-	#DIV/0!
Length of Service Award Program (LOSAP) Contribution (N.J.S.A. 40A:14-78.6)	45,000	45,000	-	0.0%
Total Capital Appropriations	271,813	70,000	201,813	288.3%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
TOTAL APPROPRIATIONS	<u><u>\$ 1,789,885</u></u>	<u><u>\$ 1,530,068</u></u>	<u><u>\$ 259,817</u></u>	<u><u>17.0%</u></u>

2018 Schedule of Salaries and Benefits

Gloucester Township Fire District No. 4
Camden County

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution					
Administrative Clerk	1	\$ 45,945	\$ 45,945	\$ 4,736		\$ 27,000	\$ 8,200	\$ 39,936	
Administrative Overtime & Substitutes	1	4,900	4,900						
Position #3									
Position #4									
Position #5									
Position #6									
Position #7									
Position #8									
Total Administration			\$ 50,845	\$ 4,736	\$ -	\$ 27,000	\$ 8,200	\$ 39,936	

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution					
See Appendix B	1	\$ 341,498	\$ 341,498		\$ 61,213	\$ 138,000	\$ 114,530	\$ 313,743	
Total Operation & Maintenance			\$ 341,498	\$ -	\$ 61,213	\$ 138,000	\$ 114,530	\$ 313,743	

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2018 Proposed Budget Salary & Wages		PERS Contribution	PFRS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2018 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution					
Fire Official - UFSA	1	\$ 34,650	\$ 34,650						
Fire Fighter # 4	1	51,130	51,130				3,870	3,870	
Position #3									
Position #4									
Position #5									
Position #6									
Position #7									
Position #8									
Total Offset by Revenue			\$ 85,780	\$ -	\$ -	\$ -	\$ 3,870	\$ 3,870	
Total Administration, Operations & Offset by Revenue			\$ 478,123	\$ 4,736	\$ 61,213	\$ 165,000	\$ 126,600	\$ 357,549	

2018 Proposed Capital Budget

Gloucester Township Fire District No. 4
Camden County

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote	
				Percentage	2017 Adopted Budget
Air Packs	Equipment	11/29/17	100%	\$ 61,813	\$ -
Generator	Equipment	11/29/17	100%	30,000	-
Improvement For Station #2	Improvements	12/28/17	100%	80,000	-
Capital Improvement #4					
Capital Improvement #5					
Capital Improvement #6					
Capital Improvement #7					
Total Capital Improvements				171,813	-

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

List Project Separately	Asset Type	Date of Local Finance Board Approval	Date of Voter Approval	Affirmative Vote	
				Percentage	2017 Adopted Budget
Capital Improvement #1					
Capital Improvement #2					
Capital Improvement #3					
Capital Improvement #4					
Capital Improvement #5					
Capital Improvement #6					
Capital Improvement #7					
Total Down Payments				-	-
Total Capital Improvements & Down Payments				171,813	-
RESERVE FOR FUTURE CAPITAL OUTLAYS				100,000	70,000
TOTAL CAPITAL APPROPRIATIONS				\$ 271,813	\$ 70,000

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

\$	61,813	\$	-
\$	-	\$	-
\$	-	\$	-

Debt Service Schedule - Principal

Gloucester Township Fire District No. 4
Camden County

	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>												
Capital Lease #1												-
Capital Lease #2												-
Capital Lease #3												-
Capital Lease #4												-
Total Principal - Capital Leases												-
<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												-

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

Gloucester Township Fire District No. 4
Camden County

	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									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
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	\$	\$	\$	\$	\$	\$	\$	\$	\$

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

Gloucester Township Fire District No. 4 Camden County

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 506,070
Less: Utilized in 2017 Adopted Budget	104,344
Proposed balance available	401,726
Estimated results of operations for the year ending December 31, 2017	110,000
Anticipated balance December 31, 2017	511,726
Less: Fund Balance utilized in 2018 Proposed Budget	83,407
Plus: Accrued Unfunded Pension Liability (1)	1,288,404
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	40,449
Proposed balance after utilization in 2018 Proposed Budget	<u>\$ 1,757,172</u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2017 (1)	\$ 79,813
Less: Utilized in 2017 Adopted Budget	-
Proposed balance available	79,813
Estimated results of operations for the year ending December 31, 2017	62,000
Anticipated balance December 31, 2017	141,813
Less: Restricted Fund Balance used in 2018 Proposed Budget for Capital Purposes	61,813
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2018 Proposed Budget	<u>\$ 80,000</u>

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

2018 Referendums

Gloucester Township Fire District No. 4
Camden County

Summary of Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
	\$ -	
Total Referendum Line Items	\$ -	\$ -

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

\$ -

Summary of Release of Restricted Fund Balance Referendum Line Items	2018 Proposed Budget Amount Requested	2017 Final Budget
		\$ -
Total Release of Restricted Fund Balance	\$ -	\$ -

2018 Levy Cap Summary

Gloucester Township Fire District No. 4 Camden County

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	1,381,174
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		1,381,174
Plus: 2% Cap Increase		27,623
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		1,408,797

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		-
Allowable Increase in Health Care Costs		(2,533)
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		140,000
Total Exclusions		137,467
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	935,200
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.214
		2,001

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		1,548,265
Amount Proposed for Levy Cap Referendum		-
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	1,548,265

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	1,548,265
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		0
Cap Bank Available from 2018 for 2019 Budget	\$	0

2018 Levy Cap Exclusion Calculations

Gloucester Township Fire District No. 4 Camden County

PENSION CONTRIBUTION CALCULATION

2018 Proposed Budget PERS Contribution Appropriated	\$	4,736
2018 Proposed Budget PFRS Contribution Appropriated		61,213
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2018 Base Amount		65,949
2017 Adopted Budget PERS Contribution		17,044
2017 Adopted Budget PFRS Contribution		54,999
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2017 Base Amount		72,043
Pension Contribution Exclusion	\$	-

LOSAP CALCULATION

2018 Proposed Budget LOSAP Appropriation	\$	45,000
2017 Adopted Budget LOSAP Appropriation		45,000
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2018 Proposed Budget Total Debt Service Appropriation	\$	-
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		-
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	\$	-

CAPITAL APPROPRIATION CALCULATION

2018 Proposed Budget Total Capital Appropriation	\$	271,813
2018 Proposed Budget Capital Appropriation Offset from Restricted Fund		61,813
2018 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2018 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2018 Base Amount		210,000
2017 Adopted Budget Total Capital Appropriation		70,000
2017 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2017 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2017 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2017 Base Amount		70,000
Capital Expenditure Exclusion	\$	140,000

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2018		0.0%
2018 Proposed Budget Administration Health Insurance Appropriation	\$	27,000
2018 Proposed Budget Operations & Maintenance Health Insurance Appropriation		138,000
2018 Proposed Budget Group Health Insurance		165,000
2017 Adopted Budget Administration Health Insurance Appropriation		22,568
2017 Adopted Budget Operations & Maintenance Health Insurance Appropriation		104,100
2017 Adopted Budget Group Health Insurance		126,668
Net Increase (Decrease)		38,332
Net Increase Divided by 2016 Amount Budgeted = % Increase		30.26%
SFY 2018 State Health Average 0% Less 2% = % Increase Added to Current Levy		-2.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		32.26%
% Increase Inside Cap * 2017 Expended = Added Amount Inside Cap	\$	40,865
% Increase Exclusion * 2017 Expended = 2018 Appropriation Added to Levy	\$	(2,533)
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	38,332
2018 Increase in Appropriation	\$	38,332

STATE OF NEW JERSEY
DEPARTMENT OF COMMUNITY AFFAIRS
DIVISION OF LOCAL GOVERNMENT SERVICES
BUREAU OF AUTHORITY REGULATION
TRENTON, N.J.

CERTIFICATION OF AMENDED 2018 INTRODUCED BUDGET

Gloucester Township Fire District No. 4

It is hereby certified that the amendment attached hereto complies with the requirements of law, and approval is given pursuant to N.J.S.A. 40A:14-78.3.

Department of Community Affairs
Division of Local Government Services
For: Timothy Cunningham, Director

By *C.M. Zapicchi*
Christine M. Zapicchi, Assistant Director

Date *11/1/18*



Application

[Direct Deposit Form 1158A](#)

[Return to Status Page](#)

[Log Out](#)

Award Status

Congratulations! Your grant application has been selected for an award. Please review the award package by clicking the link below. Once you have reviewed the award package and are ready to accept the award, the first step is to enter the password, check the certification box, and then press the **Accept/Reject Award** button at the bottom of the screen.

Awards made under the **Hiring of Firefighters** Category require the support of your governing body prior to acceptance of the award. Therefore, by accepting this award you are confirming that you have discussed the long-term obligations (such as staffing level requirement and no layoffs) of a SAFER grant and that both the department and governing body are committed to fulfilling the requirements of this grant immediately upon award.

If you wish to decline this award, the **Primary Point of Contact** must enter details on the reason for the declination then select the **Reject Award** option, enter the password, check the certification box, and press the **Accept/Reject Award** button at the bottom of the screen. Please note that you will have thirty (30) days from the **Award Notification Date** below to either **Accept Award** or **Reject Award**. If no action is taken within thirty (30) days the system will retract this notification; if you need more time, please contact the AFG Help Desk at 1-866-274-0960.

If you have any additional questions, please contact the AFG Help Desk at 1-866-274-0960.

[View Award Package](#) [Print Award Package](#)

Award Number: EMW-2016-FH-00516

Award Amount: \$153,214

Award accepted by Frank P Reiss on 08/23/2017.

Comments:

Resolution passed by the Board of Fire Commissioners, Gloucester Township Fire District #4, on August 16, 2017. Resolution #2017-41.

U.S. Department of Homeland Security
Washington, D.C. 20472



FEMA

Mr. Frank P Reiss
Gloucester Twp. Fire District 4
P.O. Box 541
Blackwood , New Jersey 08012-2901

Re: Grant No.EMW-2016-FH-00516

Dear Mr. Reiss:

Congratulations, on behalf of the Department of Homeland Security, your application for financial assistance submitted under the Fiscal Year (FY) 2016 Staffing for Adequate Fire and Emergency Response (SAFER) Grant has been approved in the amount of \$153,214.00. As a condition of this award, you are required to contribute a cost match in the amount of \$95,243.00 of non-Federal funds. The Federal share is \$153,214.00 of the approved total project cost of \$248,457.00.

Before you request and receive any of the Federal funds awarded to you, you must establish acceptance of the award through the Assistance to Firefighters Grant Programs' e-grant system. By accepting this award, you acknowledge that the terms of the following documents are incorporated into the terms of your award:

- Summary Award Memo
- Agreement Articles (attached to this Award Letter)
- Obligating Document (attached to this Award Letter)
- FY 2016 Staffing for Adequate Fire and Emergency Response (SAFER) Grant Notice of Funding Opportunity

Please make sure you read, understand, and maintain a copy of these documents in your official file for this award.

Prior to requesting Federal funds, all recipients are required to register in the System for Award Management (SAM.gov). As the recipient, you must register and maintain current information in SAM.gov until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that the recipient review and update the information annually after the initial registration, and more frequently for changes in your information. There is no charge to register in SAM.gov. Your registration must be completed on-line at <https://www.sam.gov/portal/public/SAM/>. It is your entity's responsibility to have a valid DUNS number at the time of registration.

In order to establish acceptance of the award and its terms, please follow these instructions:

Step 1: Please go to <https://portal.fema.gov> to accept or decline your award. This will take you to the Assistance to Firefighters eGrants system. Enter your User Name and Password as requested on the login screen. Your User Name and Password are the same as those used to complete the application on-line.

Once you are in the system, the Status page will be the first screen you see. On the right side of the Status screen, you will see a column entitled Action. In this column, please select the View Award Package from the drop down menu. Click Go to view your award package and indicate your acceptance or declination of award. PLEASE NOTE: your recruitment period has begun. If you wish to accept your grant, you should do so immediately. When you have finished, we recommend printing your award package for your records.

Step 2: If you accept your award, you will see a link on the left side of the screen that says "Update 1199A" in the Action column. Click this link. This link will take

8/23/2017

Award Package

you to the SF-1199A, Direct Deposit Sign-up Form. Please complete the SF-1199A on-line if you have not done so already. When you have finished, you must submit the form electronically. Then, using the Print 1199A Button, print a copy and take it to your bank to have the bottom portion completed. Make sure your application number is on the form. After your bank has filled out their portion of the form, you must fax a copy of the form to FEMA's SF-1199 Processing Staff at 540-504-2883. You should keep the original form in your grant files. After the faxed version of your SF 1199A has been reviewed you will receive an email indicating the form is approved. Once approved you will be able to request payments online. If you have any questions or concerns regarding your 1199A, or the process to request your funds, please call (866) 274-0960.

Sincerely,



Bridget Bean
Acting Assistant Administrator for Grant Programs

Total \$248,457.00

NEGOTIATION COMMENTS IF APPLICABLE (max 8000 characters)

Any questions pertaining to your award package, please contact your GPD Grants Management Specialist: Nancy Cannon at Nancy.Cannon@fema.dhs.gov.

FEMA Officials

Program Officer: The Program Specialist is responsible for the technical monitoring of the stages of work and technical performance of the activities described in the approved grant application. If you have any programmatic questions regarding your grant, please call the AFG Help Desk at 866-274-0960 to be directed to a program specialist.

Grants Assistance Officer: The Assistance Officer is the Federal official responsible for negotiating, administering, and executing all grant business matters. The Officer conducts the final business review of all grant awards and permits the obligation of federal funds. If you have any questions regarding your grant please call ASK-GMD at 866-927-5646 to be directed to a Grants Management Specialist.

Grants Operations POC: The Grants Management Specialist shall be contacted to address all financial and administrative grant business matters for this grant award. If you have any questions regarding your grant please call ASK-GMD at 866-927-5646 to be directed to a specialist.

ADDITIONAL REQUIREMENTS (IF APPLICABLE) (max 8000 characters)

National Environmental Policy Act

All recipients must comply with the requirements of the National Environmental Policy Act (NEPA) and the Council on Environmental Quality (CEQ) Regulations for Implementing the Procedural Provisions of NEPA, which requires recipients to use all practicable means within their authority, and consistent with other essential considerations of national policy, to create and maintain conditions under which people and nature can exist in productive harmony and fulfill the social, economic, and other needs of present and future generations of Americans.

Nondiscrimination in Matters Pertaining to Faith-Based Organizations

It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries. All recipients must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs.

Article XV	False Claims Act and Program Fraud Civil Remedies
Article XVI	Federal Debt Status
Article XVII	Fly America Act of 1974
Article XVIII	Hotel and Motel Safety Act of 1990
Article XIX	Limited English Proficiency (Civil Rights Act of 1964, Title VI)
Article XX	Lobbying Prohibitions
Article XXI	Non-supplanting Requirement
Article XXII	Patents and Intellectual Property Rights
Article XXIII	Procurement of Recovered Materials
Article XXIV	Contract Provisions for Non-federal Entity Contracts under Federal Awards
Article XXV	SAFECOM
Article XXVI	Terrorist Financing E.O. 13224
Article XXVII	Title IX of the Education Amendments of 1972 (Equal Opportunity in Education Act)
Article XXVIII	Trafficking Victims Protection Act of 2000
Article XXIX	Rehabilitation Act of 1973
Article XXX	USA Patriot Act of 2001
Article XXXI	Use of DHS Seal, Logo and Flags
Article XXXII	Whistleblower Protection Act
Article XXXIII	DHS Specific Acknowledgements and Assurances
Article XXXIV	System of Award Management and Universal Identifier Requirements
Article XXXV	Animal Welfare Act of 1966
Article XXXVI	Protection of Human Subjects
Article XXXVII	Incorporation by Reference of Notice of Funding Opportunity
Article XXXVIII	Acceptance of Post Award Changes
Article XXXIX	Prior Approval for Modification of Approved Budget
Article XL	Disposition of Equipment Acquired Under the Federal Award
Article XLI	Environmental Planning and Historic Preservation Screening

I. Assurances, Administrative Requirements and Cost Principles

Recipients of DHS federal financial assistance must complete OMB Standard Form 424B Assurances - Non-Construction Programs. Certain assurances in this document may not be applicable to your program, and the awarding agency may require applicants to certify additional assurances. Please contact the program awarding office if you have any questions.

The administrative requirements and cost principles that apply to DHS award recipients originate from:

IX. Copyright

All recipients must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 and an acknowledgement of Government sponsorship (including award number) to any work first produced under Federal financial assistance awards, unless the work includes any information that is otherwise controlled by the Government (e.g., classified information or other information subject to national security or export control laws or regulations).

X. Debarment and Suspension

All recipients must comply with Executive Orders 12549 and 12689, which provide protection against waste, fraud and abuse by debarring or suspending those persons deemed irresponsible in their dealings with the Federal government.

XI. Drug-Free Workplace Regulations

All recipients must comply with the Drug-Free Workplace Act of 1988 (41 U.S.C. § 701 et seq.), which requires that all organizations receiving grants from any Federal agency agree to maintain a drug-free workplace. DHS has adopted the Act's implementing regulations at 2 C.F.R Part 3001.

XII. Duplication of Benefits

Any cost allocable to a particular Federal award provided for in 2 C.F.R. Part 200, Subpart E may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

XIII. Energy Policy and Conservation Act

All recipients must comply with the requirements of 42 U.S.C. § 6201 which contain policies relating to energy efficiency that are defined in the state energy conservation plan issues in compliance with this Act.

XIV. Reporting Subawards and Executive Compensation**a. Reporting of first-tier subawards.**

1. *Applicability.* Unless you are exempt as provided in paragraph d. of this award term, you must report each action that obligates \$25,000 or more in Federal funds that does not include Recovery funds (as defined in section 1512(a)(2) of the American Recovery and Reinvestment Act of 2009, Pub. L. 111-5) for a subaward to an entity (see definitions in paragraph e. of this award term).

2. *Where and when to report.*

- i. You must report each obligating action described in paragraph a.1. of this award term to <http://www.fsr.gov>.

(A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and

(B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards); and

ii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/excomp.htm>.)

2. *Where and when to report.* You must report subrecipient executive total compensation described in paragraph c.1. of this award term:

i. To the recipient.

ii. By the end of the month following the month during which you make the subaward. For example, if a subaward is obligated on any date during the month of October of a given year (*i.e.*, between October 1 and 31), you must report any required compensation information of the subrecipient by November 30 of that year.

d. Exemptions

If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report:

i. Subawards,

and

ii. The total compensation of the five most highly compensated executives of any subrecipient.

e. Definitions. For purposes of this award term:

1. *Entity* means all of the following, as defined in 2 CFR part 25:

i. A Governmental organization, which is a State, local government, or Indian tribe;

ii. A foreign public entity;

iii. A domestic or foreign nonprofit organization;

iv. A domestic or foreign for-profit organization;

v. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.

All recipients must comply with the requirements of 31 U.S.C. §3729 which set forth that no recipient of federal payments shall submit a false claim for payment. See also 38 U.S.C. § 3801-3812 which details the administrative remedies for false claims and statements made.

XVI. Federal Debt Status

All recipients are required to be non-delinquent in their repayment of any Federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. See OMB Circular A-129 and form SF-424B, item number 17 for additional information and guidance.

XVII. Fly America Act of 1974

All recipients must comply with Preference for U.S. Flag Air Carriers: (air carriers holding certificates under 49 U.S.C. § 41102) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. § 40118) and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.

XVIII. Hotel and Motel Fire Safety Act of 1990

In accordance with Section 6 of the Hotel and Motel Fire Safety Act of 1990, 15 U.S.C. §2225a, all recipients must ensure that all conference, meeting, convention, or training space funded in whole or in part with Federal funds complies with the fire prevention and control guidelines of the Federal Fire Prevention and Control Act of 1974, as amended, 15 U.S.C. §2225.

XIX. Limited English Proficiency (Civil Rights Act of 1964, Title VI)

All recipients must comply with the Title VI of the Civil Rights Act of 1964 (Title VI) prohibition against discrimination on the basis of national origin, which requires that recipients of federal financial assistance take reasonable steps to provide meaningful access to persons with limited English proficiency (LEP) to their programs and services. Providing meaningful access for persons with LEP may entail providing language assistance services, including oral interpretation and written translation. In order to facilitate compliance with Title VI, recipients are encouraged to consider the need for language services for LEP persons served or encountered in developing program budgets. Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency (August 11, 2000), requires federal agencies to issue guidance to recipients, assisting such organizations and entities in understanding their language access obligations. DHS published the required recipient guidance in April 2011, DHS Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 76 Fed. Reg. 21755-21768, (April 18, 2011). The Guidance provides helpful information such as how a recipient can determine the extent of its obligation to provide language services; selecting language services; and elements of an effective plan on language assistance for LEP persons. For additional assistance and information regarding language access obligations, please refer to the DHS Recipient Guidance <https://www.dhs.gov/guidance-published-help-department-supported-organizations-provide-meaningful-access-people-limited> and additional resources on <http://www.lep.gov>.

XX. Lobbying Prohibitions

All recipients must comply with 31 U.S.C. §1352, which provides that none of the funds provided under an award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a

XXV. SAFECOM

All recipients who receive awards made under programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications.

XXVI. Terrorist Financing E.O. 13224

All recipients must comply with U.S. Executive Order 13224 and U.S. law that prohibit transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. It is the legal responsibility of recipients to ensure compliance with the E.O. and laws.

XXVII. Title IX of the Education Amendments of 1972 (Equal Opportunity in Education Act)

All recipients must comply with the requirements of Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.), which provides that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving Federal financial assistance. Implementing regulations are codified at § C.F.R. Part 17 and 44 C.F.R. Part 19

XXVIII. Trafficking Victims Protection Act of 2000

All recipients must comply with the requirements of the government-wide award term which implements Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. § 7104). This is implemented in accordance with OMB Interim Final Guidance, Federal Register, Volume 72, No. 218, November 13, 2007. Full text of the award term is located at 2 CFR § 175.15.

XXIX. Rehabilitation Act of 1973

All recipients of must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, 29 U.S.C. § 794, as amended, which provides that no otherwise qualified handicapped individual in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. These requirements pertain to the provision of benefits or services as well as to employment.

XXX. USA Patriot Act of 2001

All recipients must comply with requirements of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT Act), which amends 18 U.S.C. §§ 175-175c. Among other things, the USA PATRIOT Act prescribes criminal penalties for possession of any biological agent, toxin, or delivery system of a type or in a quantity that is not reasonably justified by a prophylactic, protective, bona fide research, or other peaceful purpose.

XXXI. Use of DHS Seal, Logo and Flags

All recipients must obtain DHS's approval prior to using the DHS seal(s), logos, crests or reproductions of flags or likenesses of DHS agency officials, including use of the United States Coast Guard seal, logo, crests or

final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term.

B. Requirement for unique entity identifier

If authorized to make subawards under this award, you:

1. Must notify potential subrecipients that no entity (see definition in paragraph C of this award term) may receive a subaward from you unless the entity has provided its unique entity identifier to you.
2. May not make a subaward to an entity unless the entity has provided its unique entity identifier to you.

C. Definitions

For purposes of this award term:

1. *System of Award Management(SAM)* means the Federal repository into which an entity must provide information required for the conduct of business as a recipient. Additional information about registration procedures may be found at the SAM Internet site (currently at <http://www.sam.gov>).
2. *Unique entity identifier* means the identifier required for SAM registration to uniquely identify business entities.
3. *Entity*, as it is used in this award term, means all of the following, as defined at 2 CFR part 25, subpart C:
 - a. A Governmental organization, which is a State, local government, or Indian Tribe;
 - b. A foreign public entity;
 - c. A domestic or foreign nonprofit organization;
 - d. A domestic or foreign for-profit organization; and
 - e. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.

4. *Subaward*:

- a. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
- b. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see 2 CFR 200.330).

than \$150,000, you may not transfer funds among direct cost categories, programs, functions, or activities without prior written approval from DHS/FEMA where the cumulative amount of such transfers exceeds or is expected to exceed ten percent (10%) of the total budget DHS/FEMA last approved. You must report any deviations from your DHS/FEMA approved budget in the first Federal Financial Report (SF-425) you submit following any budget deviation, regardless of whether the budget deviation requires prior written approval.

XL. Disposition of Equipment Acquired Under the Federal Award

When original or replacement equipment acquired under this award by the recipient or its sub-recipients is no longer needed for the original project or program or for other activities currently or previously supported by DHS/FEMA, you must request instructions from DHS/FEMA to make proper disposition of the equipment pursuant to 2 C.F.R. § 200.313.

XLI. Environmental Planning and Historic Preservation Screening

SAFER-funded activities that involve the installation of equipment (such as permanently mounted LED/electronic signs) not specifically excluded from a FEMA Environmental and Historic Preservation (EHP) Review per the Grant Programs Directorate (GPD) Programmatic Environmental Assessment (PEA); ground-disturbing activities; or modification/renovation of existing buildings or structures must undergo a FEMA EHP Review.

FEMA is required to consider the potential impacts to natural and cultural resources of all projects funded by FEMA grant funds, through its EHP Review process, as mandated by the National Environmental Policy Act; National Historic Preservation Act of 1966, as amended; National Flood Insurance Program regulations; and, any other applicable laws and Executive Orders.

To access the FEMA's Environmental and Historic Preservation (EHP) screening form and instructions go to our Department of Homeland Security/Federal Emergency Management Agency- website at: <https://www.fema.gov/librarv/ViewRecord.do?id=6906>

In order to initiate EHP review of your project(s), you must complete all relevant sections of this form and submit it to the Grant Programs Directorate (GPD) along with all other pertinent project information. Failure to provide requisite information could result in delays in the release of grant funds.



Application: AFS-116

Direct Deposit Form: 1198A

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Award Status

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Award Number: EMW-2016-FH-00516

Award Amount: \$153,214

Award Notification Date: 08/11/2017

Award accepted by Frank P Reiss on 08/23/2017.

Comments:

Resolution passed by the Board of Fire Commissioners, Gloucester Township Fire District #4, on August 16, 2017. Resolution #2017-41.