

2020

BORDENTOWN TOWNSHIP FIRE
DISTRICT # 2

Fire District Budget

www.btfd2.org

Department Of



**Community
Affairs**

Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2
FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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: _____

2020 PREPARER'S CERTIFICATION

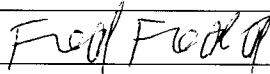
BORDENTOWN TOWNSHIP FIRE DISTRICT # 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	Fred Freda		
Title:	Treasurer		
Address:	17 Charles Bossert Dr. Bordentown, NJ 08505		
Phone Number:	(609)458-6585	Fax Number:	(609)298-8546
E-mail address:	f.freda@btfd2.org		

2020 PREPARER'S CERTIFICATION OTHER ASSETS


BORDENTOWN TOWNSHIP FIRE DISTRICT # 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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:	Fred Freda		
Title:	Treasurer		
Address:	17 Charles Bossert Dr. Bordentown, NJ 08505		
Phone Number:	(609)458-6585	Fax Number:	(609)298-8546
E-mail address:	f.freda@btfd2.org		

2020 APPROVAL CERTIFICATION

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 3 day of December, 2019.

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.

Preparer's Signature:	<i>Fred Freda</i>		
Name:	Fred Freda		
Title:	Treasurer		
Address:	17 Charles Bossert Dr. Bordentown, NJ 08505		
Phone Number:	(609)458-6585	Fax Number:	(609)298-8546
E-mail address:	f.freda@btfd2.org		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address:	www.btfd2.org
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All fire districts shall maintain either an Internet website or a webpage on the municipality's Internet website. The purpose of the website or webpage shall be to provide increased public access to the Fire District's operations and activities. N.J.S.A. 40A:14-70.2 requires the following items to be included on the Fire District's website at a minimum for public disclosure. Check the boxes below to certify the Fire District's compliance with N.J.S.A. 40A:14-70.2.

- A description of the Fire District's mission and responsibilities
- Commencing with 2013, the budgets for the current fiscal year and immediately two prior years
- The most recent Comprehensive Annual Financial Report (Unaudited) or similar financial information
- Commencing with 2012, the annual audits of the most recent fiscal year and immediately two prior years
- The Fire District's rules, regulations and official policy statements deemed relevant by the commissioners to the interests of the residents within the district
- Notice posted pursuant to the "Open Public Meetings Act" for each meeting of the commissioners, setting forth the time, date, location and agenda of each meeting
- Beginning January 1, 2013, the approved minutes of each meeting of the commissioners including all resolutions of the commissioners and their committees; for at least three consecutive fiscal years
- The name, mailing address, electronic mail address and phone number of every person who exercises day-to-day supervision or management over some or all of the operations of the Fire District
- A list of attorneys, advisors, consultants and any other person, firm, business, partnership, corporation or other 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.

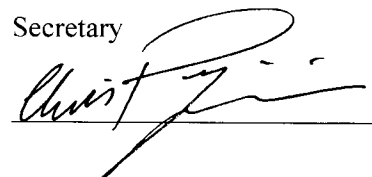
Name of Officer Certifying compliance

Christopher Parmigiani

Title of Officer Certifying compliance

Secretary

Signature





**BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT No.2 - BORDENTOWN TOWNSHIP
RESOLUTION No. 2019-033**

2020 BUDGET

FISCAL YEAR: From January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for Fire District No. 2, Bordentown Township, County of Burlington, State of New Jersey [hereafter Fire District No. 2], for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Fire Commissioners, Fire District No. 2, Bordentown Township, [hereafter the Commission or Commissioners] at an open public meeting on December 03, 2019; and

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,389,757 which includes the amount to be raised by taxation of \$2,352,246, and Total Appropriations of \$2,389,757; 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 appropriation 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 valuations of taxable property in the Fire District: and

NOW, THEREFORE BE IT RESOLVED, by the Commissioners, at an open public meeting held on December 3rd, 2019 that the Annual Budget of Fire District No. 2, Bordentown Township, for the fiscal year beginning January 1, 2020 and ending December 31, 2020 is hereby approved; and

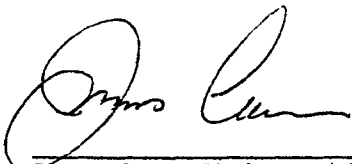
BE IT FURTHER RESOLVED, that the anticipated revenues as reflected in the annual Budget are of sufficient amount to meet all proposed expenditures/expenses and all covenants, terms and provisions as stipulated in the Fire District's outstanding debt obligations, capital lease arrangements, service contracts, 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 3rd, 2019.

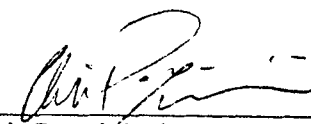
Board of Fire Commissioners Recorded Vote

<u>Commissioner</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
James Cann, Chairman	X			
Salvatore Schiano, Vice-Chairman				X
Christopher Parmigiani, Secretary	X			
Fred Freda, Treasurer	X			
Brian Schoen, Commissioner	X			

Certified to be a true and correct copy of a Resolution adopted at a regular Commission meeting held on December 3rd, 2019.



 James Cann, Chairman / Commissioner



 Chris Parmigiani, Commissioner / Secretary



**BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT No.2 - BORDENTOWN TOWNSHIP
RESOLUTION No. 2019-034**

FIRE DISTRICT LEVY CAP REFERENDUM RESOLUTION

RESOLUTION BY THE BOARD OF FIRE COMMISSIONERS of Fire District No. 2 of Bordentown Township in the County of Burlington and State of New Jersey authorizing a property tax cap levy referendum on February 15th, 2020.

WHEREAS, N.J.S.A. 40A:4-45.45 provides that in preparation of its budget a fire district shall limit any increase in its property tax levy to two percent (2%) over the previous year's amount to be raised by taxation, subject to certain exceptions and additions; and,

WHEREAS, N.J.S.A. 40A:4-45.46(b) permits a fire district to increase amount to be raised by taxation by a percentage greater than two percent (2%) where said increase is approved by referendum; and,

WHEREAS, the Board of Commissioners of Fire District No. 2 in the Township of Bordentown, County of Burlington has called for a referendum question as part of its annual election pursuant to N.J.S.A. 40A:4-45.46(b) because it finds it advisable and necessary to increase its 2020 amount to be raised by taxation budget by more than two percent (2%) over the 2019 amount to be raised by taxation, to provide and maintain essential district services for the residents of the district; and,

WHEREAS, the Board of Commissioners of Fire District No. 2 in the Township of Bordentown, hereby determines that a 18.4% increase in the amount to be raised by taxation or \$442,236.00 in excess of the increase in the amount to be raised by taxation otherwise permitted by a two percent (2%) tax levy cap, will only become effective upon authorization by fifty percent (50%) of the voters casting a ballot at the annual fire district election; and,

WHEREAS, this additional amount will be appropriated for the purposes set forth below,

increasing the total appropriation for each such purpose from what would otherwise be provided under the limitations of a two percent (2%) tax levy cap, as set forth below:

Hire three (3) new firefighter	\$259,074.00
Fringe benefit additions and increases	\$166,537.00
Uniform and personal equipment	\$16,625.00

NOW, THEREFOR BE IT RESOLVED, that the question to be placed on the ballot shall be as follows:

“Shall the Board of Commissioners of Fire District No. 2 in the Township of Bordentown be authorized to increase the 2020 amount to be raised by taxation in the Fire District annual budget by 18.4% or \$442,236.00 as provided by N.J.S.A. 40A:4-45.45, notwithstanding that its amount to be raised by taxation will exceed the two percent (2%) increase limitation.”

YES

NO

INTERPRETIVE STATEMENT

A “yes” vote will authorize the Board of Commissioners of the fire district to adopt the budget that was approved by the Board. N.J.S.A. 40A:4-45.45 provides a tax levy “cap” of two percent (2%) on the amount of increase. This amount can be exceeded when approved by the referendum voters.

The following are those line items to which the increases apply:

Hire three (3) new firefighter
Fringe benefit additions and increases
Uniform and personal equipment

If a referendum is approved (a “yes” vote), the amount to be raised by taxation will include this amount.

A “no” vote means that the Board of Commissioners must adopt the budget within the increase limits otherwise set forth by law.

BE IT FURTHER RESOLVED, that said referendum be, and the same is scheduled for February 15th, 2020 between the hours of 2:00 and 9:00 p.m., prevailing time, in the manner provided by statute.

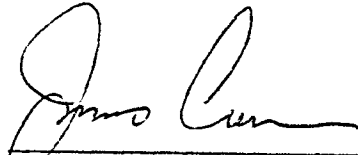
BE IT FURTHER RESOLVED, that the budget of the Board of Commissioners of Fire District

No. 2 of the Township of Bordentown for 2020 is hereby authorized to be published in the Trenton Times and Burlington County Times issues.

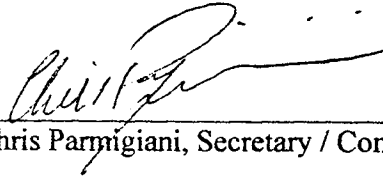
BE IT FURTHER RESOLVED, that a public hearing on the budget will be held at the District Firehouse, 262 Crosswicks Rd. Bordentown, NJ on December 3rd, 2019 at 7:00 p.m., at which time and place objections to said budget may be presented by taxpayers or other interested parties.

BE IT FURTHER RESOLVED, that two (2) certified copies of this resolution, shall be transmitted to the Director of the Division of Local Government Services, within three (3) days after adoption with the recorded vote included thereon as required by N.J.S.A. 40A:4-5

This resolution is certified to be a true and correct copy adopted at a public meeting held on December 3rd, 2019.



James Cann, Chairman / Commissioner



Chris Parmigiani, Secretary / Commissioner



**BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO. 2 – BORDENTOWN TOWNSHIP
RESOLUTION NO. 2020-001**

**Amend the 2020 Budget pursuant to N.J.S.A. 40A:14-78.3
FISCAL YEAR: From January 1, 2020 to December 31, 2020**

WHEREAS, the Fire District Budget for Fiscal Year beginning on January 1st, 2020 and ending December 31st, 2020 was introduced on the 3rd day of December 2019; and

WHEREAS, a public hearing on the 2020 Fire District Budget has been held on December 3rd as publicly advertised; and

WHEREAS, the Board desires to amend certain line items in the 2020 Budget,

NOW, THEREFORE BE IT RESOLVED, by the Board of Fire Commissioners of Fire District No. 2 that the following amendments to the introduced 2020 Fire District Budget be made:

PAGE F-1:

	<u>From</u>	<u>To</u>
Revenues and Fund Balance Utilized		
Amount to be raised by taxation	\$2,352,246	\$2,676,585
Total anticipated revenues	\$2,389,757	\$2,790,383
Appropriations		
Total cost of operations & maintenance	\$2,247,692	\$2,648,168
Total appropriations	\$2,389,757	\$2,790,383

PAGE F-3:

	<u>From</u>	<u>To</u>
Cost of operations & maintenance- personnel		
Salary & Wages	\$1,251,542	\$1,510,615
Fringe benefits	\$713,144	\$840,152
Total operations & maintenance-personnel	\$1,964,686	\$2,350,767

Cost of operations & maintenance- other		
Hydrants	\$42,300	\$44,800
Insurance	\$75,575	\$78,575
Other as listed	\$165,131	\$174,026
Total operations & maintenance- other	\$283,006	\$297,401
Total appropriations	\$2,389,757	\$2,790,383

PAGE F-3:


Fund Balance Utilized is 2020 Proposed Budget	\$25,000	\$96,352
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BE IT FURTHER RESOLVED that two (2) certified copies of this resolution shall be filed forthwith with the Director of the Division of Local Government Services for the certification of the 2020 Fire District as so amended.

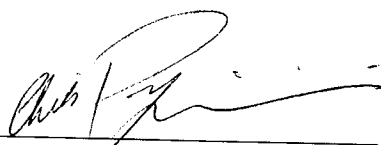
Board of Fire Commissioners Recorded Vote

<u>Commissioner</u>	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Absent</u>
James Cann, Chairman	X			
Salvatore Schiano, Vice-Chairman	X			
Fred Freda, Treasurer	X			
Christopher Parmigiani, Secretary	X			
Brian Schoen	X			

Certified to be a true and correct copy of a Resolution adopted at a regular Commission meeting held on January 8, 2020.



 Chairman James Cann
 Board of Fire Commissioners
 Fire District No. 2, Bordentown Township



 Secretary Christopher Parmigiani
 Board of Fire Commissioners
 Fire District No. 2, Bordentown Township

2020 ADOPTION CERTIFICATION

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2

FIRE DISTRICT BUDGET

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 21st day of January, 2020.

Preparer's Signature:	<i>Fred Freda</i>		
Name:	Fred Freda		
Title:	Treasurer		
Address:	17 Charles Bossert Dr. Bordentown, NJ 08505		
Phone Number:	(609)458-6585	Fax Number:	(609)298-8546
E-mail address:	f.freda@btfd2.org		



**BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT No.2 - BORDENTOWN
TOWNSHIP**

**RESOLUTION No. 2020-004
2020 ADOPTED BUDGET**

FISCAL YEAR: From January 1, 2020 to December 31, 2020

WHEREAS, the Annual Budget for Bordentown Fire District No. 2, Bordentown Township, County of Burlington, State of New Jersey [hereafter Fire District No. 2], for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Fire Commissioners, Fire District No. 2, Bordentown Township, [hereafter the Commission or Commissioners] at an open public meeting on January 21st, 2020; and

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

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

WHEREAS, the Annual Budget as presented for adoption reflects Total Revenues of \$2,790,383.00, which includes the amount to be raised by taxation of \$2,676,585.00, and Total Appropriations of \$2,790,383.00; and

WHEREAS, an election shall be held annually on the third Saturday in 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 Commissioners, at an open public meeting held on January 21st 2020 that the Annual Budget of Fire District No. 2, Bordentown Township, for the fiscal year beginning January 1, 2020 and ending December 31, 2020 is hereby adopted and, shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,790,383.00, which includes the amount to be raised by taxation of \$2,676,585.00, and Total Appropriations of \$2,790,383.00; and

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

BE IT FURTHER RESOLVED, that an annual election shall be held on the third Saturday of February 2020 to determine the amount of money to be raised by taxation for the ensuing year. The results of which shall be subsequently certified to the Division of Local Government Services and the Municipal Tax Assessor of Bordentown Township.

Certified to be a true and correct copy of a Resolution adopted at a special Commission meeting held on January 21st, 2020.

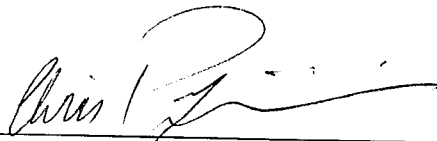
Board of Fire Commissioners Recorded Vote

Commissioner	Aye	Nay	Abstain	Absent
James Cann, Chairman				X
Fred Freda, Treasurer	X			
Chris Parmigiani, Secretary	X			
Salvatore Schiano, Commissioner	X			
Brian Schoen Commissioner	X			

Certified to be a true and correct copy of a Resolution adopted at a special Commission meeting held on January 21st, 2019.



Salvatore Schiano, Vice Chairman
Board of Fire Commissioners
Fire District No.2 – Bordentown Township



Chris Parmigiani, Commissioner / Secretary
Board of Fire Commissioners
Fire District No.2 – Bordentown Township

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

1. When is the Fire District's annual election? (February and/or November) If November, was the resolution submitted to the Division?
2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.
3. **Explain any variances over +/-10% for each line item.** Attach any supporting documentation that will help to explain the reason for the increase/decrease in the budgeted line item.
4. Complete a brief statement on the impact the proposed Annual Budget will have on the Amount to be Raised by Taxation, the use of the Restricted and Unrestricted Fund Balance(s) and how they are complying with the Property Tax Levy Cap. If Unrestricted Fund Balance is reduced by more than 10%, explain the projected impact on the following year's budget.
5. Does the Fire District plan on exceeding the Levy Cap? If so, please provide a statement with the reasons for exceeding the Levy Cap and identify the appropriations that caused the Fire District to exceed the Levy Cap, and how they are being addressed by a referendum.
6. If the Fire District plans to pass a Resolution for the Release of Restricted Fund Balance to be used in the 2020 proposed operating budget, explain the reason and purposes of the appropriation.
7. Complete a brief statement on the Annual Budget's proposed capital appropriations including debt service for the proposed budget year and for future years.
8. If the proposed Annual Budget contains an amount for a Cash Deficit of the Preceding Year pursuant to N.J.S.A. 40A:14-78.6, then explain the reasons for the occurrence of the deficit.
9. Does the Annual Budget appropriate such sums as it may deem necessary for the purchase of first aid, ambulance, rescue, or other emergency vehicles, equipment, supplies and materials for use by a duly incorporated association, pursuant to N.J.S.A. 40A:14-85.1? If so, provide the organization's incorporated name and amounts.

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

Total Assessed Valuation of District	\$818,266,476.00
Proposed Tax Rate per \$100 of Assessed Valuation	\$.339

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

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

No	X	Yes	
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Page N-1 (ADDENDUM)

- 1) Election is held in February.
- 2) Tax rate increases from \$.276 to \$.327. The District is asking a referendum to allow for an increase of \$400,626.00, or 17.6%, over the cap allowance to hire three firefighters and the costs of fringe benefits. If the referendum fails, the budget will be cap compliant.
- 3) Revenues: The District is utilizing less fund balance (-3.65%) for 2020, housing inspections increased by 100% due to actual revenues received in 2019, New Jersey Turnpike revenue is decreased by 33.3% due to actual payments received in 2019. Appropriations: Salaries & Wages increase by 25.5% and Fringe Benefits increase by 21% with the hiring of additional staff listed in the referendum. Principal payments on debt service drops by 14.3% for 2020.
- 4) With the referendum, taxes increase by 20.6%. Without the referendum, the budget is cap compliant.
- 5) The District does plan to exceed the Levy Cap with a referendum to hire three firefighters (including fringe benefits and other associated costs). The resolution to approve the referendum is included in this budget.

The resolution to exceed the Levy Cap, in the amount of \$400,626.00 will be utilized in the hiring of three (3) additional full time firefighters at a cost of \$259,074.00 annual salaries, \$124,927.00 annual fringe benefits (including employer taxes, healthcare benefits), and an increase of \$16,625.00 for uniforms and personal protective equipment.

- 6) N/A
- 7) The District has annual payments of \$70,365.00 on new trucks, approved by the voters on December 13, 2014 and approved by Local Finance on October 14, 2015. These payments will conclude in 7 years.
- 8) N/A
- 9) N/A

FIRE DISTRICT CONTACT INFORMATION

2020

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

Name of Fire District:	BORDENTOWN TOWNSHIP FIRE DISTRICT # 2		
Address:	262 Crosswicks Rd.		
City, State, Zip:	Bordentown	NJ	08505
Phone: (ext.)	(609)298-8527	Fax:	(609)298-8546
Fire District E-mail:			

Preparer's Name:	Fred Freda		
Preparer's Address:	17 Charles Bossert Dr.		
City, State, Zip:	Bordentown	NJ	08505
Phone: (ext.)	(609)458-6585	Fax:	(609)298-8546
E-mail:	f.freda@btfd2.org		

Chairman:	James Cann		
Phone: (ext.)	(609)234-7791	Fax:	(609)298-8546
E-mail:	j.cann@btfd2.org		

Secretary/Treasurer:	Christopher Parmigiani		
Phone: (ext.)	(609)954-3941	Fax:	(609)298-8546
E-mail:	c.parmigiani@btfd2.org		

Name of Auditor:	Vincent Omelio		
Name of Firm:	Holman, Frenia, Allison, P.C.		
Address:	680 Hooper Ave. Building B, Suite 201		
City, State, Zip:	Toms River	NJ	08753
Phone: (ext.)	(732) 797-1333	Fax:	609-953-8443
E-mail:	vomelio@hfacpas.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2

FISCAL YEAR: January 1, 2020 to December 31, 2020

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

- 1) Provide the number of regular voting members of the governing body: 5
- 2) Provide the number of alternate voting members of the governing body: 0
- 3) Did any current or former commissioner or officer have a family or business relationship with any other current or former commissioner or officer during the current fiscal year? NO If "yes," attach a description of the relationship including the names of the individuals involved and their positions at the Fire District.
- 4) Did all individuals that were required to file a Financial Disclosure Statement for the current fiscal year because of their relationship with the Fire District file the form as required? YES If "no," provide a list of those individuals who failed to file a Financial Disclosure Statement and an explanation as to the reason for their failure to file.
- 5) Does the Fire District have any amounts receivable from current or former commissioners, officers, or employees? NO If "yes," attach a list of those individuals, their position, the amount receivable, and a description of the amount due to the Fire District.
- 6) Was the Fire District a party to a business transaction with one of the following parties:
 - a. A current or former commissioner, officer, or employee? NO
 - b. A family member of a current or former commissioner, officer, or employee? NO
 - c. An entity of which a current or former commissioner, officer, or employee (or family member thereof) was an officer or direct or indirect owner? NO

If the answer to any of the above is "yes," attach a description of the transaction including the name of the commissioner, officer, or employee (or family member thereof) of the Fire District; the name of the entity and relationship to the individual or family member; the amount paid; and whether the transaction was subject to a competitive bid process.
- 7) Did the Fire District provide any of the following to or for a commissioner, officer, or any other employee of the Fire District:
 - a. First class or charter travel NO
 - b. Travel for companions NO
 - c. Tax indemnification and gross-up payments NO
 - d. Discretionary spending account NO
 - e. Housing allowance or residence for personal use NO
 - f. Payments for business use of personal residence NO
 - g. Vehicle/auto allowance or vehicle for personal use NO
 - h. Health or social club dues or initiation fees NO
 - i. Personal services (i.e.: maid, chauffeur, chef) NO

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

**FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE
(CONTINUED)
BORDENTOWN TOWNSHIP FIRE DISTRICT # 2**

FISCAL YEAR: January 1, 2020 to December 31, 2020

- 8) Attach a list of the Fire District's vehicles including make, model and year, and indicate to whom the vehicles are assigned and their positions. If a vehicle is not assigned to a specific individual and is available to all authorized District personnel, indicate "motor pool."
- 9) Did the Fire District make any payments to current or former commissioners or employees for severance or termination? NO If "yes," attach explanation including amount paid.
- 10) Did the Fire District make any payments to current or former commissioners or employees that were contingent upon the performance of the Fire District or that were considered discretionary bonuses? NO If "yes," attach explanation including amount paid.
- 11) Does the Fire District contract with another entity (i.e.: volunteer fire company, neighboring municipality, etc.) to provide fire protection or EMS services within the Fire District? 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? N/A If "yes," attach a copy of the agreement. If "no," attach a description of the arrangement for services with the entity including the services provided and the basis for the amount paid by the Fire District to the entity. Also explain why the Fire District does not have a formal written agreement with the entity.
- 13) Does the Fire District have a Length of Service Award Program (LOSAP) plan? NO If "yes," indicate a) the year it was implemented; b) the total number of volunteer members presently eligible to participate; c) the total number of volunteer members presently vested; d) whether the annual contribution for each vested member is fixed or based on an automatic increase; e) the total LOSAP budgeted for the current year; and f) whether the Fire District has required the Plan Contractor to submit its annual financial statement to the Director of the Division of Local Government Services pursuant to N.J.A.C. 5:30-14.49.

BORDENTOWN TOWNSHIP FIRE DISTRICT #2
262 CROSSWICKS RD.
BORDENTOWN, NJ 08505

FIRE DISTRICT VEHICLE INVENTORY LIST

FY 2020 Fire District Budget Page N-3

<u>MAKE</u>	<u>MODEL</u>	<u>YEAR</u>	<u>ASSIGNMENT</u>
CHEVROLET	TAHOE	2011	MOTOR POOL
FORD	F150	2016	MOTOR POOL
PIERCE	ENFORCER-ENGINE	2016	MOTOR POOL
PIERCE	DASH- LADDER	2004	MOTOR POOL

**FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS
BORDENTOWN TOWNSHIP FIRE DISTRICT # 2**

FISCAL YEAR: January 1, 2020 to December 31, 2020

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 2018.

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.

BORDENTOWN TOWNSHIP FIRE DISTRICT #2
262 CROSSWICKS RD.
BORDENTOWN, NJ 08505

FIRE DISTRICT SCHEDULE OF COMMISSIONERS

FY 2020 Fire District Budget Page N-4

<u>NAME</u>	<u>TITLE</u>	<u>COMPENSATION</u>
James Cann	Chairman	\$2531.25
Salvatore Schiano	Vice Chairman	\$2531.25
Christopher Parmigiani	Secretary	\$2531.25
Fred Freda	Treasurer	\$2531.25
Brian Schoen	Commissioner	\$2531.25

Fire District Schedule of Commissioners and Officers (Continued)

**BORDENTOWN TOWNSHIP FIRE DISTRICT # 2
BURLINGTON**

Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	Reportable Compensation from Fire District (W-2/1099)				Total 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 Positions at Other Public Entities Listed in Column N	Reportable Compensation from Other Public Entities (W-2/1099)	Estimated amount of other compensation from Other Public Entities (health benefits, pension, payment in lieu of health benefits, etc.)	Total Compensation All Public Entities
					Base Salary/Stipend	Bonus	Other (auto allowance, expense account, payment in lieu of health benefits, etc.)	Estimated amount of other compensation from the Fire District (health benefits, pension, etc.)									
1 James Cann	Chairman	5	X		\$ 2,525	N/A	N/A	N/A	2,525	2,525	see attached			\$ 96,000		\$ 98,525	
2 Brian Schoen	Vice-Chairman	5	X		2,525	N/A	N/A	N/A	2,525	2,525	see attached			15,353		17,878	
3 Parmigiani	Secretary	5	X		2,525	N/A	N/A	N/A	2,525	2,525	N/A	N/A				2,525	
4 Fred Freda	Treasurer	5	X		2,525	N/A	N/A	N/A	2,525	2,525	see attached			50,000	14,000	66,525	
Salvatore																	
5 Schiano	Commissioner	5	X		2,525	N/A	N/A	N/A	2,525	2,525	N	N/A	N/A			2,525	
6 Robert																	
7 MacFarland	Fire Chief	40		X	132,467	N/A	N/A	33,346	165,813	165,813	N/A	N/A	N/A			165,813	
8 Keith Scully	Fire Captain	40		X	108,000	N/A	N/A	31,594	139,594	139,594	N/A	N/A	N/A			139,594	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
Total:					\$ 253,092	\$ -	\$ -	\$ 64,940	\$ 318,032	\$ -	\$ 161,353	\$ 14,000	\$ 493,385				

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: 2

Page N-4 (2 of 2) (Addendum)

Brian Schoen	Bordentown Region School District	Monitor/Substitute	25
Fred Freda	Chesterfield-Hamilton Fire District 1	Firefighter	40
James Cann	New Jersey Dept. of Transportation	Supervisor	35

Schedule of Health Benefits - Detailed Cost Analysis

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2
BURLINGTON

	# of Covered Members (Medical & Rx) Proposed Budget	Annual Cost		Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
		Estimate per Employee Proposed Budget	Annual Cost						
Active Employees - Health Benefits - Annual Cost									
Single Coverage	2	\$	14,135	\$ 28,270			\$	\$ 28,270	#DIV/0!
Parent & Child	2		21,165	42,330				42,330	#DIV/0!
Employee & Spouse (or Partner)	2		23,588	47,176				47,176	#DIV/0!
Family	11		33,465	368,115				368,115	#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)							372,141	(372,141)	-100.0%
Subtotal	17			485,891	0		372,141	113,750	30.6%
Commissioners - Health Benefits - Annual Cost									
Single Coverage	0								#DIV/0!
Parent & Child									#DIV/0!
Employee & Spouse (or Partner)									#DIV/0!
Family									#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	0				0				#DIV/0!
Retirees - Health Benefits - Annual Cost									
Single Coverage									#DIV/0!
Parent & Child									#DIV/0!
Employee & Spouse (or Partner)									#DIV/0!
Family									#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)									#DIV/0!
Subtotal	0				0				#DIV/0!
GRAND TOTAL	17			\$ 485,891	0		\$ 372,141	\$ 113,750	30.6%

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

Schedule of Accumulated Liability for Compensated Absences

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2
BURLINGTON

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

Individuals Eligible for Benefit	Gross Days of Accumulated Compensated Absences at January 1, 2020	Dollar Value of Accrued Compensated Absence Liability	Legal Basis for Benefit (check applicable items)		
			Approved Labor Agreement	Resolution	Individual Employment Agreement
ALESANDRINI	18	\$ 2,777			
ASBRAND	125	12,000			
ASKENSTEDT	147	12,000			
FRIDDELL	18	2,588			
KINNEY	62	12,000			
KRZEWINSKI	132	12,000			
MACFARLAND	176	15,000			
MCDONALD	13	1,960			
NALBONE	82	12,000			
PARKER	22	3,496			
PURDY	20	3,186			
SCULLY	274	15,000			
SEYBERT	13	1,960			
SWANSON	72	12,000			
Total liability for accumulated compensated absences at January 1, 2019		\$ 117,967			

2020 FIRE DISTRICT BUDGET

Financial Schedules Section

CERTIFICATION OF NEW CONSTRUCTION/IMPROVEMENTS/ PARTIAL ASSESSMENTS

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

Municipality: Township of Bordentown

County: Burlington

Fire District Code: F02

Total Number of Fire Districts: 2

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.

\$ 807,002,726 (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

\$ 11,288,050 (2a)

- \$ 24,300 (2b)

= \$ 11,263,750 (2c)

Lucien Carlos
Assessor Signature

10/28/19
Date

TAX COLLECTOR

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

.273 (3)

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

\$ 30,750.04 (4)

[Signature]
Tax Collector Signature

10/29/19
Date

Instructions:

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

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

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

Name of Fire District:

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2

County:

BURLINGTON

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$ 2,198,967
Cap Bank Available from 2017 (See Levy Cap Certification)	
Cap Bank Available from 2018 (See Levy Cap Certification)	
Cap Bank Available from 2019 (See Levy Cap Certification)	-
Cap Bank Used from 2017	-
Cap Bank Used from 2018	-
Cap Bank Used from 2019	
Changes in Service Provider (+/-)	
DLGS Approved Adjustments	
Cancelled or Unexpended Referendum Amount (Enter as a positive number)	
Assessed Valuation of District for adopted budget	807,002,726
New Ratables - Increase in Valuations (New Construction and Additions)	11,263,750
Adopted Fire District Tax Rate (three decimals) per \$100	\$0.277
Projected Tax Rate based upon Proposed Levy	0.327104374

2020 Budget Summary

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

	<u>2020 Proposed Budget</u>	<u>2019 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	\$ 96,352	\$ 100,000	\$ (3,648)	-3.6%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	-	-	-	#DIV/0!
Total Other Revenue	16,000	13,000	3,000	23.1%
Total Operating Grant Revenue	1,446	1,600	(154)	-9.6%
Total Revenues Offset with Appropriations	-	-	-	#DIV/0!
Total Revenues and Fund Balance Utilized	113,798	114,600	(802)	-0.7%
Amount to be Raised by Taxation to Support Budget	<u>2,676,585</u>	<u>2,198,967</u>	<u>477,618</u>	21.7%
Total Anticipated Revenues	<u>2,790,383</u>	<u>2,313,567</u>	<u>476,816</u>	20.6%
APPROPRIATIONS				
Total Administration	71,850	70,350	1,500	2.1%
Total Cost of Operations & Maintenance	2,648,168	2,172,852	475,316	21.9%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	-	-	-	#DIV/0!
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)	-	-	-	#DIV/0!
Total Capital Appropriations	-	-	-	#DIV/0!
Total Principal Payments on Debt Service	58,072	56,029	2,043	3.6%
Total Interest Payments on Debt	<u>12,293</u>	<u>14,336</u>	<u>(2,043)</u>	-14.3%
Total Appropriations	<u>2,790,383</u>	<u>2,313,567</u>	<u>476,816</u>	20.6%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2020 Revenue Schedule

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Fund Balance Utilized</i>				
Unrestricted Fund Balance	\$ 96,352	\$ 100,000	\$ (3,648)	-3.6%
Restricted Fund Balance	-	-	-	#DIV/0!
Total Fund Balance Utilized	<u>96,352</u>	<u>100,000</u>	<u>(3,648)</u>	-3.6%
<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>				
Investment Account #1			-	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
HOUSING INSPECTIONS	11,000	5,500	5,500	100.0%
NEW JERSEY TURNPIKE	5,000	7,500	(2,500)	-33.3%
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	<u>16,000</u>	<u>13,000</u>	<u>3,000</u>	23.1%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	1,446	1,600	(154)	-9.6%
Other Grant #1			-	#DIV/0!
Other Grant #2			-	#DIV/0!
Other Grant #3			-	#DIV/0!
Other Grant #4			-	#DIV/0!
Other Grant #5			-	#DIV/0!
Total Operating Grant Revenue	<u>1,446</u>	<u>1,600</u>	<u>(154)</u>	-9.6%
<i>Revenues Offset with Appropriations</i>				
<u>Uniform Fire Safety Act (P.L.1983,c.383)</u>				
Reserves Utilized			-	#DIV/0!
Annual Registration Fees			-	#DIV/0!
Penalties and Fines			-	#DIV/0!
Other Revenues			-	#DIV/0!
Total Uniform Fire Safety Act	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
<u>Other Revenues Offset with Appropriations (List)</u>				
Other Offset Revenues #1			-	#DIV/0!
Other Offset Revenues #2			-	#DIV/0!
Other Offset Revenues #3			-	#DIV/0!
Other Offset Revenues #4			-	#DIV/0!
Total Other Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
Total Revenues Offset with Appropriations	<u>-</u>	<u>-</u>	<u>-</u>	#DIV/0!
TOTAL REVENUES AND FUND BALANCE UTILIZED	<u>\$ 113,798</u>	<u>\$ 114,600</u>	<u>\$ (802)</u>	-0.7%

2020 Appropriations Schedule

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (Decrease) Proposed vs. Adopted	% Increase (Decrease) Proposed vs. Adopted
<i>Administration - Personnel</i>				
Salary & Wages (excluding Commissioners)	\$ 10,000	\$ 10,000	\$ -	0.0%
Commissioners	\$ 12,656	\$ 12,656	-	0.0%
Fringe Benefits	2,194	2,194	-	0.0%
Total Administration - Personnel	<u>24,850</u>	<u>24,850</u>	<u>-</u>	<u>0.0%</u>
<i>Administration - Other (List)</i>				
FIRE PREVENTION	4,850	4,500	350	7.8%
PROFESSIONAL SERVICES	28,000	27,000	1,000	3.7%
OTHER AS LISTED	14,150	14,000	150	1.1%
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>47,000</u>	<u>45,500</u>	<u>1,500</u>	<u>3.3%</u>
Total Administration	<u>71,850</u>	<u>70,350</u>	<u>1,500</u>	<u>2.1%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	1,510,615	1,203,234	307,381	25.5%
Fringe Benefits	840,152	693,548	146,604	21.1%
Total Operations & Maintenance - Personnel	<u>2,350,767</u>	<u>1,896,782</u>	<u>453,985</u>	<u>23.9%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
HYDRANT RENTALS	44,800	41,470	3,330	8.0%
INSURANCE	78,575	71,500	7,075	9.9%
OTHER AS LISTED	174,026	163,100	10,926	6.7%
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>297,401</u>	<u>276,070</u>	<u>21,331</u>	<u>7.7%</u>
Total Operations & Maintenance	<u>2,648,168</u>	<u>2,172,852</u>	<u>475,316</u>	<u>21.9%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	-	-	-	#DIV/0!
Fringe Benefits	-	-	-	#DIV/0!
Total Appropriations Offset with Revenue - Personnel	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense #1			-	#DIV/0!
Other Expense #2			-	#DIV/0!
Other Expense #3			-	#DIV/0!
Contingent Expenses			-	#DIV/0!
Other Assets, Non-Bondable #1			-	#DIV/0!
Other Assets, Non-Bondable #2			-	#DIV/0!
Other Assets, Non-Bondable #3			-	#DIV/0!
Total Appropriations Offset with Revenue - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Appropriations Offset with Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</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)			-	#DIV/0!
Total Capital Appropriations			-	#DIV/0!
Total Principal Payments on Debt Service	58,072	56,029	2,043	3.6%
Total Interest Payments on Debt	12,293	14,336	(2,043)	-14.3%
TOTAL APPROPRIATIONS	<u>\$ 2,790,383</u>	<u>\$ 2,313,567</u>	<u>\$ 476,816</u>	<u>20.6%</u>

Page F-3 (Addendum)

	2020 Proposed Budget	2019 Adopted Budget	\$ Increase (decrease)	% Increase (decrease)
Administration				
Other (as listed)				
Elections	2,500	2,500	0	0
Dues & Subscriptions	1,000	1,000	0	0
Office Supplies & Postage	10,650	10,500	150	1.4%
Cost of Operations & Maintenance				
Training & Education	13,000	12,000	1,000	7.7%
Utilities	26,500	25,000	1,500	5.7%
Uniforms & Personal Equipment	16,200	15,000	1,200	7.4%
SFSP	1,600	1,600	0	0
Advertising	1,500	1,500	0	0
Building Maintenance	21,500	20,000	1,500	7%
Other Operating Materials & Supplies	93,726	88,000	5,726	6.11%
Equipment Maintenance	47,995	44,625	3,370	7%
Employee Health & Wellness	2,725	2,500	225	8.26%
EMS equipment & supplies	1,900	1,750	150	7.9%
Equipment Testing	4,350	4,000	350	8%
Fuel	10,800	9,500	1,300	12.04%
Misc. & Disposable supplies	25,956	25,625	331	1.28%

2020 Schedule of Salaries and Benefits

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution			
BUSINESS MANAGER	1	\$ 10,000	\$ 10,000			\$ 2,194	\$ 2,194
Position #2							
Position #3							
Position #4							
Position #5							
Position #6							
Position #7							
Position #8							
Total Administration			\$ 10,000	\$ -	\$ -	\$ 2,194	\$ 2,194

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution			
FIREFIGHTERS	14	\$ 86,003	\$ 1,204,042	\$ 8,714	\$ 194,182	\$ 385,760	\$ 120,708
OVERTIME	1	47,500	47,500			100,131	4,750
NEW FIREFIGHTERS	3	86,358	259,073			25,907	126,038
Position #4							
Position #5							
Position #6							
Position #7							
Position #8							
Position #9							
Position #10							
Position #11							
Position #12							
Position #13							
Position #14							
Total Operation & Maintenance			\$ 1,510,615	\$ 8,714	\$ 194,182	\$ 485,891	\$ 151,365

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed		Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
			Budget Salary & Wages	PERS Contribution			
Position #1							
Position #2							
Position #3							
Position #4							
Position #5							
Position #6							
Position #7							
Position #8							
Total Offset by Revenue			\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration, Operations & Offset by Revenue			\$ 1,520,615	\$ 8,714	\$ 194,182	\$ 485,891	\$ 153,559
							\$ 842,346

2020 Proposed Capital Budget

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2
BURLINGTON

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

List Project Separately	Asset Type	Time of General	Date of Approval	Affirmative	2020 Proposed Budget	2019 Adopted Budget
		Election February or November		Vote Percentage		
Capital Improvement #1						
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Capital Improvements					-	-

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (N.J.S.A. 40A:14-85)

List Project Separately	Asset Type	Date of Local	Date of Voter Approval	Affirmative	2020 Proposed Budget	2019 Adopted Budget
		Finance Board Approval		Vote Percentage		
Capital Improvement #1	N/A	N/A	N/A	N/A	N/A	N/A
Capital Improvement #2						
Capital Improvement #3						
Capital Improvement #4						
Capital Improvement #5						
Capital Improvement #6						
Capital Improvement #7						
Total Down Payments					-	-
Total Capital Improvements & Down Payments					-	-
RESERVE FOR FUTURE CAPITAL OUTLAYS					-	-
TOTAL CAPITAL APPROPRIATIONS					\$ -	\$ -
Capital Appropriations Offset with Restricted Fund						
Capital Appropriations Offset with Grants						
Capital Appropriations Offset with Unrestricted Fund						

Debt Service Schedule - Principal

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2
BURLINGTON

	Date of		Date of Local	Current Year							Total Principal		
	Voter Approval	% of Voter Approval			Finance Board Approval	(2019)	2020	2021	2022	2023		2024	2025
<i>General Obligation Bonds</i>													
General Obligation Bond #1													\$
General Obligation Bond #2													
General Obligation Bond #3													
General Obligation Bond #4													
Total Principal - General Obligation Bonds													
<i>Bond Anticipation Notes</i>													
BAN #1													
BAN #2													
BAN #3													
BAN #4													
Total Principal - BANS													
<i>Capital Leases</i>													
FIRE TRUCK	12/15/14	82%	10/14/15	56,029	58,072	51,890	53,782	55,743	58,829	58,829			337,145
Capital Lease #2													
Capital Lease #3													
Capital Lease #4													
Total Principal - Capital Leases				56,029	58,072	51,890	53,782	55,743	58,829	58,829			337,145
<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				\$ 56,029	\$ 58,072	\$ 51,890	\$ 53,782	\$ 55,743	\$ 58,829	\$ 58,829		\$	337,145

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

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Interest Payments Outstanding
<i>General Obligation Bonds</i>									
General Obligation Bond #1									\$
General Obligation Bond #2									
General Obligation Bond #3									
General Obligation Bond #4									
Total Interest - General Obligation Bonds	-	-	-	-	-	-	-	-	
<i>Bond Anticipation Notes</i>									
BAN #1									
BAN #2									
BAN #3									
BAN #4									
Total Interest Payments - BANs	-	-	-	-	-	-	-	-	
<i>Capital Leases</i>									
FIRE TRUCK	14,336	12,293	10,175	8,283	6,323	3,237	3,237	-	43,548
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases	14,336	12,293	10,175	8,283	6,323	3,237	3,237	-	43,548
<i>Intergovernmental Loans</i>									
Intergovernmental #1									
Intergovernmental #2									
Intergovernmental #3									
Intergovernmental #4									
Total Interest Payments - Intergovernmental	-	-	-	-	-	-	-	-	
<i>Other Bonds or Notes Payable</i>									
Other Bonds or Notes #1									
Other Bonds or Notes #2									
Other Bonds or Notes #3									
Other Bonds or Notes #4									
Total Interest Payments - Other Bonds or Notes	-	-	-	-	-	-	-	-	
TOTAL INTEREST ALL OBLIGATIONS	\$ 14,336	\$ 12,293	\$ 10,175	\$ 8,283	\$ 6,323	\$ 3,237	\$ 3,237	\$ -	\$ 43,548

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

2020 Fund Balance Reconciliation

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 414,979
Less: Utilized in 2019 Adopted Budget	100,000
Proposed balance available	<u>314,979</u>
Estimated results of operations for the year ending December 31, 2019	100,000
Anticipated balance December 31, 2019	<u>414,979</u>
Less: Fund Balance utilized in 2020 Proposed Budget	96,352
Plus: Accrued Unfunded Pension Liability (1)	
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ 318,627</u></u>

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ -
Less: Utilized in 2019 Adopted Budget	-
Proposed balance available	<u>-</u>
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	<u>-</u>
Less: Restricted Fund Balance used in 2020 Proposed Budget for Capital Purposes	
Less: Restricted Fund Balance released via Referendum Resolution	-
Proposed balance after utilization in 2020 Proposed Budget	<u><u>\$ -</u></u>

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

2020 Referendums

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

Summary of Referendum Line Items	<i>2020 Proposed Budget Amount Requested</i>	<i>2019 Final Budget</i>
SALARY FOR (3) ADDITIONAL FIREFIGHTERS	\$ 259,074	
HEALTHCARE BENEFITS FOR (3) ADDITIONAL FIREFIGHTERS	100,131	
EMPLOYER WAGE TAXES FOR (3) ADDITIONAL FIREFIGHTERS	20,727	
DENTAL INS. EMPLOYER PORTION FOR (3) ADDITIONAL FIREFIGHTERS	4,069	
INCREASE IN UNIFORMS AND PPE FOR (3) ADDITIONAL FIREFIGHTERS	16,625	
Total Referendum Line Items	\$ 400,626	\$ -

Tax Levy Requested minus Maximum Allowable Levy

\$ -

As this page is adjusted this amount changes, should = \$0

(For Reference Purposes Only - from Levy Cap Summary based on
Information provided by the district- see instructions.)

Summary of Release of Restricted Fund Balance Referendum Line Items	<i>2020 Proposed Budget Amount Requested</i>	<i>2019 Final Budget</i>
Total Release of Restricted Fund Balance	\$ -	\$ -

2020 Levy Cap Summary

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	2,198,967
Changes in Service Provider (+/-)		-
DLGS Approved Adjustments		-
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		2,198,967
Plus: 2% Cap Increase		43,979
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		2,242,946

Exclusions

Shared Service Exclusion		-
Change in Total Debt Service Appropriation		-
Allowable Pension Increases		1,812
Allowable Increase in Health Care Costs		-
Changes in LOSAP Contributions (+/-)		-
Extraordinary Costs due to a "Declared" Emergency		-
Net Capital Improvement Fund and/or Down Payment on Improvements and Reserve for Future Capital Outlays		-
Total Exclusions		1,812
Less: Cancelled or Unexpended Referendum Amounts		-
Increase in Ratable Valuation (New Construction/Additions)	\$	11,263,750
Prior Year Local Fire District Tax Rate (3 decimals/\$100)	\$0.277	31,201

ADJUSTED TAX LEVY

Amount Utilized from Levy Cap Bank from 2017		-
Amount Utilized from Levy Cap Bank from 2018		-
Amount Utilized from Levy Cap Bank from 2019		-
Maximum Tax Levy Before Referendum		2,275,959
Amount Proposed for Levy Cap Referendum		400,626
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION	\$	2,676,585

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	2,676,585
Cap Bank Available from Prior Year (2017) for 2020 Budget		-
Cap Bank Available from Prior Year (2018) for 2020 Budget		-
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		-
Cap Bank Available from Prior Year (2019) for 2020 Budget		-
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		-
Cap Bank from Current Year (2020) Available for 2021 Budget		(400,627)
Cap Bank Available from 2020 for 2021 Budget	\$	-

2020 Levy Cap Exclusion Calculations

BORDENTOWN TOWNSHIP FIRE DISTRICT # 2 BURLINGTON

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$	8,714
2020 Proposed Budget PFRS Contribution Appropriated		194,182
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2020 Base Amount		202,896
2019 Adopted Budget PERS Contribution		9,018
2019 Adopted Budget PFRS Contribution		192,066
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs		-
Net 2019 Base Amount		201,084
Pension Contribution Exclusion	\$	1,812

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$	-
2019 Adopted Budget LOSAP Appropriation		-
LOSAP Exclusion (+/-)	\$	-

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$	70,365
2020 Proposed Budget Debt Service Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Debt Service Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Debt Service Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		70,365
2019 Adopted Budget Total Debt Service Appropriation		70,365
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Fund		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		70,365
Debt Service Exclusion	\$	-

CAPITAL APPROPRIATION CALCULATION

2020 Proposed Budget Total Capital Appropriation	\$	-
2020 Proposed Budget Capital Appropriation Offset from Restricted Fund		-
2020 Proposed Budget Capital Appropriation Offset from Grant Revenue		-
2020 Proposed Budget Capital Appropriation Offset from Unrestricted Fund		-
2020 Base Amount		-
2019 Adopted Budget Total Capital Appropriation		-
2019 Adopted Budget Capital Appropriation Offset from Restricted Fund		-
2019 Adopted Budget Capital Appropriation Offset from Grant Revenue		-
2019 Adopted Budget Capital Appropriation Offset from Unrestricted Fund		-
2019 Base Amount		-
Capital Expenditure Exclusion	\$	-

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020		0.0%
2020 Proposed Budget Administration Health Insurance Appropriation	\$	-
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation		485,891
2020 Proposed Budget Group Health Insurance		485,891
2019 Adopted Budget Administration Health Insurance Appropriation		-
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation		372,141
2019 Adopted Budget Group Health Insurance		372,141
Net Increase (Decrease)		113,750
Net Increase Divided by 2019 Amount Budgeted = % Increase		30.57%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy		0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap		30.57%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$	113,750
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$	-
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$	113,750
2020 Increase in Appropriation	\$	113,750