

2020

Moorestown Fire District No. 1
Fire District Budget

www.moorestownfire.org

Department Of



**Community
Affairs**

Division of Local Government Services

2020 FIRE DISTRICT BUDGET

Certification Section

2020

Moorestown Fire District No. 1

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: 1/3/20

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

Moorestown Fire District No. 1

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:	Christopher M. Chesner		
Title:	Fire District Administrator		
Address:	261 West Main Street Moorestown, NJ 08057		
Phone Number:	856-234-4193	Phone Number:	856-234-4193
E-mail address:	cchesner@moorestownfire.org		

2020 PREPARER'S CERTIFICATION OTHER ASSETS

Moorestown Fire District No. 1

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:	Christopher M. Chesner		
Title:	Fire District Administrator		
Address:	261 West Main Street Moorestown, NJ 08057		
Phone Number:	856-234-4193	Phone Number:	856-234-4193
E-mail address:	cchesner@moorestownfire.org		

2020 APPROVAL CERTIFICATION

Moorestown Fire District No. 1

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 10th 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.

Officer's Signature:			
Name:	Samuel J. Schlindwein		
Title:	Secretary/Clerk		
Address:	261 West Main Street Moorestown, NJ 08057		
Phone Number:	856-234-4193	Phone Number:	856-234-4193
E-mail address:	samiam3125@aol.com		

FIRE DISTRICT INTERNET WEBSITE CERTIFICATION

Fire District's Web Address: www.moorestownfire.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

Christopher M. Chesner

Title of Officer Certifying compliance

Fire District Administrator

Signature



**BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO. 1
TOWNSHIP OF MOORESTOWN**

RESOLUTION 2019-34

**A RESOLUTION APPROVING THE BUDGET FOR THE
FISCAL YEAR JANUARY 1, 2020 TO DECEMBER 31, 2020**

WHEREAS, the Annual Budget for Moorestown Township Fire District No. 1 for the fiscal year beginning January 1, 2020 and ending December 31, 2020 has been presented before the Board of Fire Commissioners of Fire District No. 1 at its open public meeting of December 10, 2019; and

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

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,332,744 which amount includes an Amount to be Raised By Taxation of \$2,029,311 and Total Appropriations of \$2,332,744; 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 Township of Moorestown 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 of surplus and miscellaneous revenues set forth in the Budget; and

WHEREAS, in calculating the Amount to be Raised by Taxation, the Board of Fire Commissioners has taken into account the assessed valuation of the taxable property in Moorestown Township Fire District No. 1.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Fire Commissioners, Fire District No. 1 of the Township of Moorestown, County of Burlington, New Jersey at an open public meeting held on December 10, 2019 that the Annual Budget, including the appended Supplemental Schedules, of Moorestown Township Fire District No. 1 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 and expenses, all covenants, terms and provisions as stipulated in said outstanding debt obligations, capital lease arrangements, service contracts, and other pledged agreements of Fire District No. 1; and

BE IT FURTHER RESOLVED, that the Board of Fire Commissioners of Moorestown Township Fire District No. 1 will consider the 2020 Annual Budget for adoption at 7:00 PM on Tuesday, January 7, 2020.

RECORDED VOTE:

	(Bowman	(
	(Fisher	NAYS (
AYES	(Leuliette	(
	(Schlindwein	ABSTAINED (
	(Shelley	ABSENT(

CERTIFICATION

I, Samuel J. Schlindwein, Secretary/Clerk of the Board of Fire Commissioners, Fire District No. 1, Township of Moorestown, do hereby CERTIFY that the foregoing is a true copy of a Resolution adopted by the Board of Fire Commissioners at their regular meeting held on December 10, 2019.

IN WITNESS THEREOF, I have set my hand and affix the seal of said Fire District this the 10th day of December 2019.

(SEAL)


Samuel J. Schlindwein
Secretary/Clerk
(2019-34)

2020 ADOPTION CERTIFICATION

Moorestown Fire District No. 1

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 7th day of January, 2020.

Officer's Signature:			
Name:	Samuel J. Schlindwein		
Title:	Secretary/Clerk		
Address:	261 West Main Street Moorestown, NJ 08057		
Phone Number:	856-234-4193	Phone Number:	856-234-4193
E-mail address:	samiam3125@aol.com		

BOARD OF FIRE COMMISSIONERS
FIRE DISTRICT NO. 1
TOWNSHIP OF MOORESTOWN

RESOLUTION 2020-02

**ADOPTING THE 2020 APPROVED BUDGET AS READ BY TITLE ONLY AT THE
PUBLIC HEARING OF JANUARY 7, 2020**

WHEREAS, pursuant to N.J.S.A. 40A:14-78.2, the 2020 Budget, as approved by the Board of Fire Commissioners, Fire District No. 1, was read by title at a Public Hearing held thereon on January 7, 2020; and

WHEREAS, a Public Hearing on the Annual Budget for the fiscal year beginning January 1, 2020 and ending December 31, 2020 was opened for public comment, question and opinion and duly closed after adequate time to hear the view of the public; and

WHEREAS, the Annual Budget as introduced reflects Total Revenues of \$2,332,744 which amount includes an Amount to be Raised By Taxation of \$2,029,311 and Total Appropriations of \$2,332,744; and

THEREFORE, BE IT RESOLVED that only by virtue of a majority of the full Board, at an open meeting held on January 7, 2020 that the Annual Fire District Budget for the fiscal year beginning January 1, 2020 and ending December 31, 2020, and as approved by the Board, be hereby **ADOPTED** and shall constitute appropriations for the purposes stated and authorization of Total Revenues of \$2,332,744 which amount includes an Amount to be Raised By Taxation of \$2,029,311 and Total Appropriations of \$2,332,744; 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 the Adopted Budget is in compliance with the Property Tax Levy Cap Law (N.J.S.A. 40A:4-45.44 et seq.); and

BE IT FURTHER RESOLVED that said Budget, as adopted, be published in the official newspaper of the District pursuant to N.J.S.A. 40A:14-78.4 and be posted on the "Public Meetings Act" bulletin board in Town Hall, placed in the official book of the Fire District located in the municipal library and filed with the Clerks of the Township and the Fire District; and

BE IT FURTHER RESOLVED that the Adopted Budget be placed on the ballot at the Annual Meeting and Election to be held FEBRUARY 15, 2020 at the Emergency Services Building, 261 W. Main Street, Moorestown, New Jersey, between the hours of 2:00 PM and 9:00 PM 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 and the Municipal Assessor.

RECORDED VOTE:

	(Schlindwein	(
	(Leuliette	NAYS (
AYES	(Shelley	(
	(Fisher	ABSTAINED (
	(Bowman	ABSENT(

CERTIFICATION

I, Samuel J. Schlindwein, Secretary/Clerk of the Board of Fire Commissioners, Fire District No. 1, Township of Moorestown, do hereby CERTIFY that the foregoing is a true copy of a Resolution adopted by the Board of Fire Commissioners at their regular meeting held on January 7, 2020.

IN WITNESS THEREOF, I have set my hand and affix the seal of said Fire District this the 7th day of January, 2020.

(SEAL)



Samuel J. Schlindwein
Secretary/Clerk
(2020-02)

2020 FIRE DISTRICT BUDGET

Narrative and Information Section

2020 FIRE DISTRICT BUDGET MESSAGE & ANALYSIS

Moorestown Fire District No. 1

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?

Moorestown Fire District No. 1's election will be held in February.

2. Complete a brief statement on the 2020 proposed Annual Budget and make comparison to the 2019 adopted budget.

Total budgeted appropriations decreased in 2020 by \$201,064, a 7.9% decrease from 2019. The total amount to be raised by taxation to support the 2020 budget decreased by \$9,591. In 2020, no capital appropriations are being allocated and \$177,000 of unrestricted fund balance will be utilized. The tax rate per \$100 will drop from .063 to .062 in 2020.

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.

Total Administration increased by 20% mainly due to salary increases and moving one full-time employee from Operations & Maintenance to Administration; the cost of healthcare and pension for that employee also contributed to the increase.

Total Operations & Maintenance decreased by 3% and Total Appropriations Offset with Revenue increased by 10% mainly due to an increase in hours for (2) two part-time Fire Prevention Specialists.

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.

The 2020 Budget anticipates a decrease in the present tax rate of .063 cents per \$100 of assessed valuation to .062. The amount to be raised by taxation will decrease by \$9,591. Unrestricted Fund Balance in the amount of \$177,000 will be utilized to balance the 2020 Budget; unrestricted fund balance will not be reduced by more than 10%.

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.

Moorestown Fire District No. 1's 2020 Budget is able to remain within the 2% property tax levy cap.

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.

No Restricted Funds will be utilized in the 2020 Budget.

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.

Moorestown Fire District No. 1 has no Debt Service. The last and final payment of \$94,860 was issued in 2015. No capital appropriations are being allocated in 2020.

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.

The Fire District has never had a cash deficit, nor does it ever intend to have one.

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.

\$20,000 has been budgeted for the Moorestown First Aid and Emergency Squad, Inc. to assist with the future purchase of equipment.

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	\$ 3,287,817,295
Proposed Tax Rate per \$100 of Assessed Valuation	\$.062

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	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	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	<input type="checkbox"/>	Yes	<input type="checkbox"/>
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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:	Moorestown Fire District No.1		
Address:	261 West Main Street		
City, State, Zip:	Moorestown	NJ	08057
Phone: (ext.)	856-234-4193	Fax:	856-273-8482

Preparer's Name:	Christopher M. Chesner		
Preparer's Address:	261 West Main Street		
City, State, Zip:	Moorestown	NJ	08057
Phone: (ext. 14)	856-234-4193	Fax:	856-273-8482
E-mail:	cchesner@moorestownfire.org		

Chairman:	R. Max Fisher		
Phone: (ext.)	856-234-4193	Fax:	856-273-8482
E-mail:	maxf@taylor-rental.com		

Treasurer:	Karl A. Shelley, Treasurer		
Phone: (ext.)	856-234-4193	Fax:	856-273-8482
E-mail:	kshell5@comcast.net		

Name of Auditor:	Scott P. Barron		
Name of Firm:	Bowman & Company LLP		
Address:	601 White Horse Road		
City, State, Zip:	Voorhees	NJ	08043
Phone: (ext.)	856-435-6200	Fax:	856-435-0440
E-mail:	jdailey@bowmanllp.com		

FIRE DISTRICT INFORMATIONAL QUESTIONNAIRE

Moorestown Fire District No. 1

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)

Moorestown Fire District No. 1

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."

2019 Ford F-350 / Maintenance Engineer

2018 Chevrolet Tahoe / Chief of the Department

2013 Ford Explorer / Motor Pool for Fire Prevention and Inspections

2015 Ford Expedition / Deputy Chief

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

Moorestown Fire District No. 1 implemented a LOSAP program in year 1999 per Resolution 1999-24. In year 2019 the Fire District had 79 members enrolled in LOSAP. Of those 79 members, 50 are presently vested. Each year the Board of Fire Commissioners will consider a consumer price index adjustment for contributions. The Fire District's original resolution didn't allow for automatic increases. Lincoln Financial is Moorestown Fire District No. 1's plan sponsor and they submit their annual financial statement to the Director of the Division of Local Government Services.

In 2020, the Fire District budgeted \$50,000 for LOSAP.

FIRE DISTRICT SCHEDULE OF COMMISSIONERS AND OFFICERS

Moorestown Fire District No. 1

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.

Fire District Schedule of Commissioners and Officers (Continued)

Moorestown Fire District No. 1
Burlington

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
Name	Title	Average Hours per Week Dedicated to Position	Commissioner	Former Officer	Base Salary/ Stipend								
1	Fisher	Chairman	2 x			\$ 2,700						\$ 2,700	
2	Leuliette	Vice Chairman	2 x			2,700						2,700	
3	Shelley	Treasurer	5 x			2,900		53,585				56,485	
4	Schindwein	Secretary/Clerk	2 x			2,700						2,700	
5	Bowman	Asst. Sec./Treas.	2 x			2,700						2,700	
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
Total:						\$ 13,700	\$ -	\$ -	\$ 53,585	\$ -	\$ -	\$ 67,285	

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:

Schedule of Health Benefits - Detailed Cost Analysis

Moorestown Fire District No. 1
Burlington

	# of Covered & Rx) Proposed Budget	Annual Cost Estimate per Employee Proposed Budget	Total Cost Estimate Proposed Budget	# of Covered Members (Medical & Rx) Current Year	Annual Cost per Employee Current Year	Total Current Year Cost	\$ Increase (Decrease)	% Increase (Decrease)
Active Employees - Health Benefits - Annual Cost								
Single Coverage			\$ -			\$ -		#DIV/0!
Parent & Child			-	1	16,249	16,249	(16,249)	-100.0%
Employee & Spouse (or Partner)			-	1	23,960	23,960	(23,960)	-100.0%
Family	3	37,438	112,314	2	39,315	78,630	33,684	42.8%
Employee Cost Sharing Contribution (enter as negative -)			(17,069)			17,910	(34,979)	-195.3%
Subtotal	3		95,245	4		136,749	(41,504)	-30.4%
Commissioners - Health Benefits - Annual Cost								
Single Coverage			-			-		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner)			-			-		#DIV/0!
Family			-			-		#DIV/0!
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	0			0				#DIV/0!
Retirees - Health Benefits - Annual Cost								
Single Coverage			-			-		#DIV/0!
Parent & Child			-			-		#DIV/0!
Employee & Spouse (or Partner)	3	16,058	48,174	3	15,585	46,755	1,419	3.0%
Family	1	25,541	25,541	1	25,511	25,511	30	0.1%
Employee Cost Sharing Contribution (enter as negative -)								#DIV/0!
Subtotal	4		73,715	4		72,266	1,449	2.0%
GRAND TOTAL	7		\$ 168,960	8		\$ 209,015	\$ (40,055)	-19.2%

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

Yes
Yes

2020 FIRE DISTRICT BUDGET

Financial Schedules Section

Instructions:

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

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

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

Name of Fire District:

Moorestown Fire District No. 1

County:

Burlington

Levy Cap Calculation Summary

2019 Adopted Budget - Amount to be Raised by Taxation	\$	2,038,902
Cap Bank Available from 2017 (See Levy Cap Certification)		123,777
Cap Bank Available from 2018 (See Levy Cap Certification)		644,710
Cap Bank Available from 2019 (See Levy Cap Certification)		198,305
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		3,251,595,299
New Ratables - Increase in Valuations (New Construction and Additions)		36,221,996
Adopted Fire District Tax Rate (three decimals) per \$100		\$0.000
Projected Tax Rate based upon Proposed Levy		0.061722134

2020 Budget Summary

Moorestown Fire District No. 1 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	\$ 177,000	\$ 400,000	\$ (223,000)	-55.8%
Total Miscellaneous Anticipated Revenues	-	-	-	#DIV/0!
Total Sale of Assets	-	-	-	#DIV/0!
Total Interest on Investments & Deposits	20,000	-	20,000	#DIV/0!
Total Other Revenue	4,040	1,520	2,520	165.8%
Total Operating Grant Revenue	4,800	4,800	-	0.0%
Total Revenues Offset with Appropriations	<u>97,593</u>	<u>88,586</u>	<u>9,007</u>	10.2%
Total Revenues and Fund Balance Utilized	303,433	494,906	(191,473)	-38.7%
Amount to be Raised by Taxation to Support Budget	<u>2,029,311</u>	<u>2,038,902</u>	<u>(9,591)</u>	-0.5%
Total Anticipated Revenues	<u>2,332,744</u>	<u>2,533,808</u>	<u>(201,064)</u>	-7.9%
APPROPRIATIONS				
Total Administration	454,798	377,633	77,165	20.4%
Total Cost of Operations & Maintenance	1,710,353	1,758,014	(47,661)	-2.7%
Total Appropriations Offset with Revenue (must equal Revenues Offset with Appropriations)	97,593	88,586	9,007	10.2%
Total Appropriated for Duly Incorporated First Aid/Rescue Squad	20,000	20,000	-	0.0%
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)	50,000	50,000	-	0.0%
Total Capital Appropriations	-	239,575	(239,575)	-100.0%
Total Principal Payments on Debt Service	-	-	-	#DIV/0!
Total Interest Payments on Debt	-	-	-	#DIV/0!
Total Appropriations	<u>2,332,744</u>	<u>2,533,808</u>	<u>(201,064)</u>	-7.9%
ANTICIPATED SURPLUS (DEFICIT)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

2020 Revenue Schedule

Moorestown Fire District No. 1 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	\$ 177,000	\$ 355,000	\$ (178,000)	-50.1%
Restricted Fund Balance	-	45,000	(45,000)	-100.0%
Total Fund Balance Utilized	177,000	400,000	(223,000)	-55.8%
<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	-	-	-	#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	-	-	-	#DIV/0!
<i>Interest on Investments & Deposits (List Accounts Separately)</i>				
Investment Account #1	20,000		20,000	#DIV/0!
Investment Account #2			-	#DIV/0!
Investment Account #3			-	#DIV/0!
Investment Account #4			-	#DIV/0!
Total Interest on Investments & Deposits	20,000	-	20,000	#DIV/0!
<i>Other Revenue (List in Detail)</i>				
FSA Election	4,040	1,520	2,520	165.8%
Other Revenue #2			-	#DIV/0!
Other Revenue #3			-	#DIV/0!
Other Revenue #4			-	#DIV/0!
Total Other Revenue	4,040	1,520	2,520	165.8%
<i>Operating Grant Revenue (List in Detail)</i>				
Supplemental Fire Service Act (P.L.1985,c.295)	4,800	4,800	-	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	4,800	4,800	-	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	64,600	56,000	8,600	15.4%
Penalties and Fines	23,993	23,586	407	1.7%
Other Revenues	9,000	9,000	-	0.0%
Total Uniform Fire Safety Act	97,593	88,586	9,007	10.2%
<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	-	-	-	#DIV/0!
Total Revenues Offset with Appropriations	97,593	88,586	9,007	10.2%
TOTAL REVENUES AND FUND BALANCE UTILIZED	\$ 303,433	\$ 494,906	\$ (191,473)	-38.7%

2020 Appropriations Schedule

Moorestown Fire District No. 1 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)	\$ 197,820	\$ 126,000	\$ 71,820	57.0%
Commissioners	\$ 13,700	\$ 13,700	-	0.0%
Fringe Benefits	90,848	55,103	35,745	64.9%
Total Administration - Personnel	<u>302,368</u>	<u>194,803</u>	<u>107,565</u>	<u>55.2%</u>
<i>Administration - Other (List)</i>				
Office Machines and Equipment	10,800	22,850	(12,050)	-52.7%
Office Expense	42,580	51,630	(9,050)	-17.5%
Additional Administration Expense	99,050	108,350	(9,300)	-8.6%
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>152,430</u>	<u>182,830</u>	<u>(30,400)</u>	<u>-16.6%</u>
Total Administration	<u>454,798</u>	<u>377,633</u>	<u>77,165</u>	<u>20.4%</u>
<i>Cost of Operations & Maintenance - Personnel</i>				
Salary & Wages	388,032	527,200	(139,168)	-26.4%
Fringe Benefits	289,332	311,287	(21,955)	-7.1%
Total Operations & Maintenance - Personnel	<u>677,364</u>	<u>838,487</u>	<u>(161,123)</u>	<u>-19.2%</u>
<i>Cost of Operations & Maintenance - Other (List)</i>				
Training And Education	38,580	35,446	3,134	8.8%
Utilities	58,300	62,100	(3,800)	-6.1%
Additional Operations and Maintenance Expense	936,109	821,981	114,128	13.9%
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>1,032,989</u>	<u>919,527</u>	<u>113,462</u>	<u>12.3%</u>
Total Operations & Maintenance	<u>1,710,353</u>	<u>1,758,014</u>	<u>(47,661)</u>	<u>-2.7%</u>
<i>Appropriations Offset with Revenue - Personnel</i>				
Salary & Wages	91,693	82,746	8,947	10.8%
Fringe Benefits	5,000	5,000	-	0.0%
Total Appropriations Offset with Revenue - Personnel	<u>96,693</u>	<u>87,746</u>	<u>8,947</u>	<u>10.2%</u>
<i>Appropriations Offset with Revenue - Other (List)</i>				
Other Expense	900	840	60	7.1%
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>900</u>	<u>840</u>	<u>60</u>	<u>7.1%</u>
Total Appropriations Offset with Revenue	<u>97,593</u>	<u>88,586</u>	<u>9,007</u>	<u>10.2%</u>
<i>Duly Incorporated First Aid/Rescue Squad Associations</i>				
Vehicles			-	#DIV/0!
Equipment			-	#DIV/0!
Materials & Supplies	20,000	20,000	-	0.0%
Total Duly Incorporated First Aid/Rescue Squad Associations	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>0.0%</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)	50,000	50,000	-	0.0%
Total Capital Appropriations	<u>-</u>	<u>239,575</u>	<u>(239,575)</u>	<u>-100.0%</u>
Total Principal Payments on Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
Total Interest Payments on Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
TOTAL APPROPRIATIONS	<u>\$ 2,332,744</u>	<u>\$ 2,533,808</u>	<u>\$ (201,064)</u>	<u>-7.9%</u>

2020 Schedule of Salaries and Benefits

Moorestown Fire District No. 1
Burlington

Administrative Positions Excluding Commissioners (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Administrator	1	\$ 132,300	\$ 132,300	-	-	-	-	-
Account Clerk	1	65,520	65,520	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	-	-	-
Position #8	-	-	-	15,000	-	46,298	29,550	90,848
Total Administration			\$ 197,820	\$ 15,000	\$ -	\$ 46,298	\$ 29,550	\$ 90,848

Operation & Maintenance Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Chief	1	\$ 20,000	\$ 20,000	-	-	-	-	-
Deputy Chief	1	10,000	10,000	-	-	-	-	-
Senior Equipment Repairer	1	63,882	63,882	-	-	-	-	-
Battalion Chiefs	2	4,250	8,500	-	-	-	-	-
Building Maintenance Worker	1	4,500	4,500	-	-	-	-	-
Training Officer	1	60,500	60,500	-	-	-	-	-
Lieutenants	3	1,533	4,600	-	-	-	-	-
Captains	3	1,350	4,050	-	-	-	-	-
Keyboarding Clerk P/T	1	12,000	12,000	-	-	-	-	-
Pay-per-Call Firefighters	1	190,000	190,000	-	-	-	-	-
Overtime	1	10,000	10,000	-	-	-	-	-
Total Operation & Maintenance			\$ 388,032	\$ 35,477	\$ -	\$ 117,662	\$ 136,193	\$ 289,332

Salary Offset by Revenue Positions (List Individually)	Number of Staff	Annual Wages	2020 Proposed Budget Salary & Wages	PERS Contribution	PERS Contribution	Employee Group Health Insurance	Other Fringe Benefits	2020 Proposed Budget Fringe Benefits
Fire Prevention Specialist	1	\$ 46,693	\$ 46,693	-	-	-	-	-
Fire Prevention Specialist P/T	2	22,500	45,000	-	-	-	-	-
Position #3	-	-	-	-	-	-	-	-
Position #4	-	-	-	-	-	-	-	-
Position #5	-	-	-	-	-	-	-	-
Position #6	-	-	-	-	-	-	-	-
Position #7	-	-	-	-	-	5,000	-	5,000
Position #8	-	-	-	-	-	-	-	-
Total Offset by Revenue			\$ 91,693	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000

Total Administration, Operations & Offset by Revenue			\$ 677,545	\$ 50,477	\$ -	\$ 168,960	\$ 165,743	\$ 385,180
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2020 Proposed Capital Budget

Moorestown Fire District No. 1
Burlington

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

List Project Separately	Asset Type	Time of General Election February or November	Date of Approval	Affirmative Vote Percentage	2020 Proposed Budget		2019 Adopted Budget	
Maintenance Vehicle	Vehicle		11/27/18	100%		\$	45,000	
Capital Improvement #2								
Capital Improvement #3								
Capital Improvement #4								
Capital Improvement #5								
Capital Improvement #6								
Capital Improvement #7								
Total Capital Improvements								45,000

DOWN PAYMENTS/CAPITAL FINANCED IMPROVEMENTS (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	2020 Proposed Budget		2019 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								45,000
RESERVE FOR FUTURE CAPITAL OUTLAYS								194,575
TOTAL CAPITAL APPROPRIATIONS								\$ 239,575

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

Debt Service Schedule - Principal

Moorestown Fire District No. 1
Burlington

	Date of Voter Approval	% of Voter Approval	Date of Local Finance Board Approval	Current Year (2019)	2020	2021	2022	2023	2024	2025	Thereafter	Total Principal Outstanding
General Obligation Bonds												
General Obligation Bond #1												\$
General Obligation Bond #2												
General Obligation Bond #3												
General Obligation Bond #4												
Total Principal - General Obligation Bonds												
Bond Anticipation Notes												
BAN #1												
BAN #2												
BAN #3												
BAN #4												
Total Principal - BANS												
Capital Leases												
Capital Lease #1												
Capital Lease #2												
Capital Lease #3												
Capital Lease #4												
Total Principal - Capital Leases												
Intergovernmental Loans												
Intergovernmental #1												
Intergovernmental #2												
Intergovernmental #3												
Intergovernmental #4												
Total Principal - Intergovernmental Loans												
Other Bonds or Notes Payable												
Other Bonds or Notes #1												
Other Bonds or Notes #2												
Other Bonds or Notes #3												
Other Bonds or Notes #4												
Total Principal - Other Bonds or Notes												
TOTAL PRINCIPAL ALL OBLIGATIONS				\$	\$	\$	\$	\$	\$	\$	\$	\$

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

Moorestown Fire District No. 1
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>									
Capital Lease #1									
Capital Lease #2									
Capital Lease #3									
Capital Lease #4									
Total Interest Payments - Capital Leases									
<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									

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

Moorestown Fire District No. 1 Burlington

UNRESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 1,435,365
Less: Utilized in 2019 Adopted Budget	355,000
Proposed balance available	1,080,365
Estimated results of operations for the year ending December 31, 2019	
Anticipated balance December 31, 2019	1,080,365
Less: Fund Balance utilized in 2020 Proposed Budget	177,000
Plus: Accrued Unfunded Pension Liability (1)	24,798
Plus: Accrued Unfunded Other Post-Employment Benefit Liability (1)	58,274
Proposed balance after utilization in 2020 Proposed Budget	\$ 986,437

RESTRICTED FUND BALANCE

Beginning balance January 1, 2019 (1)	\$ 1,064,815
Less: Utilized in 2019 Adopted Budget	45,000
Proposed balance available	1,019,815
Estimated results of operations for the year ending December 31, 2019	194,575
Anticipated balance December 31, 2019	1,214,390
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	\$ 1,214,390

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

2020 Referendums

Moorestown Fire District No. 1 Burlington

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

2020 Levy Cap Summary

Moorestown Fire District No. 1 Burlington

LEVY CAP CALCULATION

Prior Year Amount to be Raised by Taxation for Fire District Purposes	\$	2,038,902	
Changes in Service Provider (+/-)		-	
DLGS Approved Adjustments		-	
Net Prior Year Tax Levy for Municipal Purposes for Cap Calculation		2,038,902	
Plus: 2% Cap Increase		40,778	
ADJUSTED TAX LEVY PRIOR TO EXCLUSIONS		2,079,680	

Exclusions

Shared Service Exclusion		1,988	
Change in Total Debt Service Appropriation		-	
Allowable Pension Increases		602	
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		2,590	
Less: Cancelled or Unexpended Referendum Amounts		-	
Increase in Ratable Valuation (New Construction/Additions)	\$	36,221,996	
Prior Year Local Fire District Tax Rate (3 decimals/\$100)		\$0.000	

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		2,082,270	
Amount Proposed for Levy Cap Referendum		-	
MAXIMUM ALLOWABLE AMOUNT TO BE RAISED BY TAXATION		\$ 2,082,270	

CAP BANK CALCULATION

Amount to be Raised by Taxation	\$	2,029,311	
Cap Bank Available from Prior Year (2017) for 2020 Budget		123,777	
Cap Bank Available from Prior Year (2018) for 2020 Budget		644,710	
Revised Cap Bank from Prior Year (2019) Available for 2020 Budget		644,710	
Cap Bank Available from Prior Year (2019) for 2020 Budget		198,305	
Revised Cap Bank from Prior Year (2019) Available for 2021 Budget		198,305	
Cap Bank from Current Year (2020) Available for 2021 Budget		52,959	
Cap Bank Available from 2020 for 2021 Budget	\$	52,959	

2020 Levy Cap Exclusion Calculations

Moorestown Fire District No. 1 Burlington

PENSION CONTRIBUTION CALCULATION

2020 Proposed Budget PERS Contribution Appropriated	\$ 50,477
2020 Proposed Budget PFRS Contribution Appropriated	-
Anticipated Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2020 Base Amount	50,477
2019 Adopted Budget PERS Contribution	49,875
2019 Adopted Budget PFRS Contribution	-
Realized Revenues for Fringe Benefits Directly Offsetting Pension Costs	-
Net 2019 Base Amount	49,875
Pension Contribution Exclusion	\$ - 602

LOSAP CALCULATION

2020 Proposed Budget LOSAP Appropriation	\$ 50,000
2019 Adopted Budget LOSAP Appropriation	50,000
LOSAP Exclusion (+/-)	\$ -

DEBT SERVICE CALCULATION

2020 Proposed Budget Total Debt Service Appropriation	\$ -
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	-
2019 Adopted Budget Total Debt Service Appropriation	-
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	-
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	239,575
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	239,575
Capital Expenditure Exclusion	\$ -

HEALTH INSURANCE EXCLUSION CALCULATION

SFY 2020	0.0%
2020 Proposed Budget Administration Health Insurance Appropriation	\$ 46,298
2020 Proposed Budget Operations & Maintenance Health Insurance Appropriation	117,662
2020 Proposed Budget Group Health Insurance	163,960
2019 Adopted Budget Administration Health Insurance Appropriation	-
2019 Adopted Budget Operations & Maintenance Health Insurance Appropriation	-
2019 Adopted Budget Group Health Insurance	-
Net Increase (Decrease)	163,960
Net Increase Divided by 2019 Amount Budgeted = % Increase	0.00%
SFY 2020 State Health Average 0% Less 2% = % Increase Added to Current Levy	0.00%
% Increase less % Increase Exclusion = % Increase Inside Cap	0.00%
% Increase Inside Cap * 2019 Expended = Added Amount Inside Cap	\$ -
% Increase Exclusion * 2019 Expended = 2020 Appropriation Added to Levy	\$ -
Amount Above the Levy Exclusion (Actual Increase - State Health Benefit Average)	\$ -
2020 Increase in Appropriation	\$ -